

HOUSE SUBSTITUTE FOR  
SENATE BILL NO. 430

A bill to amend 1954 PA 188, entitled

"An act to provide for the making of certain improvements by townships; to provide for paying for the improvements by the issuance of bonds; to provide for the levying of taxes; to provide for assessing the whole or a part of the cost of improvements against property benefited; and to provide for the issuance of bonds in anticipation of the collection of special assessments and for the obligation of the township on the bonds,"

by amending sections 5 and 15b (MCL 41.725 and 41.735b), section 5 as amended by 1986 PA 180.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 5. (1) If, after the hearing provided for in section  
2 4, the township board desires to proceed with the improvement,  
3 the township board shall approve or determine by resolution all  
4 of the following:

5       (a) The completion of the improvement.

6       (b) The plans and estimate of cost as originally presented  
7 or as revised, corrected, amended, or changed.

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1 (c) The sufficiency of the petition for the improvement if a  
2 petition is required. After this determination, the sufficiency  
3 of the petition is not subject to attack except in an action  
4 brought in a court of competent jurisdiction within 30 days after  
5 the adoption of the resolution determining ~~such~~ THE sufficiency  
6 OF THE PETITION.

7 (d) The special assessment district including the term of  
8 the special assessment district's existence. If the nature of  
9 the improvement to be made is such that a periodic redetermina-  
10 tion of cost will be necessary without a change in the special  
11 assessment district boundaries, the township board shall ~~so~~  
12 state THAT in the resolution and shall set the dates ~~upon which~~  
13 ~~such~~ WHEN THE redeterminations shall be made. After finally  
14 determining the special assessment district, the township board  
15 shall direct the supervisor to make a special assessment roll in  
16 which are entered and described all the parcels of land to be  
17 assessed, with the names of the respective record owners of each  
18 parcel, if known, and the total amount to be assessed against  
19 each parcel of land, which amount shall be the relative portion  
20 of the whole sum to be levied against all parcels of land in the  
21 special assessment district as the benefit to the parcel of land  
22 bears to the total benefit to all parcels of land in the special  
23 assessment district. When the supervisor completes the assess-  
24 ment roll, the supervisor shall affix TO THE ROLL his or her cer-  
25 tificate ~~to the roll which certificate states~~ STATING that the  
26 roll was made pursuant to a resolution of the township board  
27 adopted on a specified date, and that in making the assessment

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1 roll the supervisor, according to his or her best judgment, has  
2 conformed in all respects to the directions contained in the res-  
3 olution and the statutes of this state.

4 (2) AFTER DECEMBER 31, 1998, AN AD VALOREM SPECIAL ASSESS-  
5 MENT LEVIED UNDER THIS ACT SHALL BE LEVIED ON THE TAXABLE VALUE  
6 OF THE PROPERTY ASSESSED.

7 (3) IF THE LEVY OF AN AD VALOREM SPECIAL ASSESSMENT ON THE  
8 PROPERTY'S TAXABLE VALUE IS FOUND TO BE INVALID BY A COURT OF  
9 COMPETENT JURISDICTION, THE LEVY OF THE AD VALOREM SPECIAL  
10 ASSESSMENT SHALL BE LEVIED ON THE PROPERTY'S STATE EQUALIZED  
11 VALUE.

12 (4) AS USED IN THIS SECTION AND SECTION 15B, "TAXABLE VALUE"  
13 MEANS THAT VALUE DETERMINED UNDER SECTION 27A OF THE GENERAL  
14 PROPERTY TAX ACT, 1893 PA 206, MCL 211.27A.

15 Sec. 15b. The township board of any township by resolution  
16 may create and designate a fund to be known as the township  
17 improvement revolving fund. ~~and thereafter~~ BEFORE JANUARY 1,  
18 1999, THE TOWNSHIP BOARD may transfer to ~~such~~ THE TOWNSHIP  
19 IMPROVEMENT REVOLVING fund from the general fund of the township  
20 in any ~~one~~ 1 year an amount not exceeding 2 mills of the state  
21 equalized valuation of the real and personal property in the  
22 township and ~~thereafter~~ IN EACH SUBSEQUENT YEAR may ~~each year~~  
23 transfer from the general fund to the township improvement  
24 revolving fund until ~~such~~ THAT fund ~~shall be equal to~~ EQUALS  
25 5 mills of the state equalized valuation of the real and personal  
26 property in the township. AFTER DECEMBER 31, 1998, THE TOWNSHIP  
27 BOARD MAY TRANSFER TO THE TOWNSHIP IMPROVEMENT REVOLVING FUND

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1 FROM THE GENERAL FUND OF THE TOWNSHIP IN ANY 1 YEAR AN AMOUNT NOT  
2 EXCEEDING 2 MILLS OF THE TAXABLE VALUE OF THE REAL AND PERSONAL  
3 PROPERTY IN THE TOWNSHIP AND IN EACH SUBSEQUENT YEAR MAY TRANSFER  
4 FROM THE GENERAL FUND TO THE TOWNSHIP IMPROVEMENT REVOLVING FUND  
5 UNTIL THAT FUND EQUALS 5 MILLS OF THE TAXABLE VALUE OF THE REAL  
6 AND PERSONAL PROPERTY IN THE TOWNSHIP. All interest charges col-  
7 lected ~~shall become~~ ARE a part of ~~such~~ THE TOWNSHIP IMPROVE-  
8 MENT REVOLVING fund. ~~and the~~ THE township board may transfer  
9 FUNDS from the township improvement revolving fund to the general  
10 fund ~~such sum or sums and at such time or times as~~ WHEN, in the  
11 judgment of the board, FUNDS should be transferred.