

Act No. 542
Public Acts of 1998
Approved by the Governor
January 19, 1999
Filed with the Secretary of State
January 20, 1999
EFFECTIVE DATE: January 20, 1999

STATE OF MICHIGAN
89TH LEGISLATURE
REGULAR SESSION OF 1998

Introduced by Senators Bullard, Dunaskiss, Bouchard, McManus, Carl, Steil, DeBeaussaert, North and Jaye

ENROLLED SENATE BILL No. 428

AN ACT to amend 1923 PA 116, entitled "An act to authorize certain township or village public improvements and services; and to repeal acts and parts of acts," by amending section 4 (MCL 41.414), as amended by 1989 PA 82.

The People of the State of Michigan enact:

Sec. 4. (1) For a special assessment levied before January 1, 1999 for the cost of an improvement or service specified in section 1, the special assessment installments for 1 year shall not be levied on property in excess of 15% of that property's assessed valuation. For a special assessment levied after December 31, 1998 for the cost of an improvement or service specified in section 1, the special assessment installments for 1 year shall not be levied on property in excess of 15% of that property's taxable value. For a special assessment levied before January 1, 1999, the total assessment installments for a year for a combination of improvements or services specified in section 1, regardless of the year in which the assessment installments are levied, shall not exceed 45% of the property's assessed valuation. For a special assessment levied after December 31, 1998, the total assessment installments for a year for a combination of improvements or services specified in section 1, regardless of the year in which the assessment installments are levied, shall not exceed 45% of the property's taxable value. The collection of the special assessments shall be by installments as provided by the general law village act, 1895 PA 3, MCL 61.1 to 74.25. However, assessments for paving, for street markers and lampposts, or for a combination of projects authorized by section 1 that includes paving may be divided into a number of annual installments not exceeding 10. Assessments for the construction of filtration plants, for the construction or extension of sanitary sewers or water mains to provide water for fire protection and domestic uses, or for a combination of projects authorized by section 1 that includes the construction or extension of sanitary sewers or water mains to provide water for fire protection and domestic uses may be divided into a number of annual installments not exceeding 20. Assessments for the purchase or construction of waterworks or sewage disposal plants may be divided into a number of annual installments not exceeding 40.

(2) An appeal may be taken from the assessment of the supervisor to the board of public service commissioners, which shall act as a board of review and have the same powers and duties and be governed by the same procedures and the same legal consequences as the board of review provided for in the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

(3) If a village or district is served by a waterworks, water reservoir, or aqueduct to a source of water supply established without expense to the township at large, the works shall not be tapped for the purpose of supplying water outside of the village or district if the tapping would seriously deplete or imperil the water supply or pressure of the village or district. The works shall not be tapped in any case without the consent of the board of public service commissioners. If a village or district is served by a public improvement or service described in section 1 that has been established and is being operated without expense to the township, no part of a tax or assessment shall be levied by the

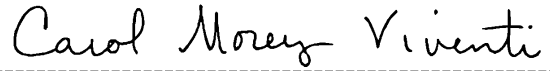
township upon the village or district for the purpose of establishing or operating a similar improvement or facility for other parts of the township.

(4) After December 31, 1998, any ad valorem special assessment levied under this act shall be levied on the taxable value of the property assessed.

(5) As used in this section, "taxable value" means that value determined under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.

(6) If the levy of an ad valorem special assessment on the property's taxable value is found to be invalid by a court of competent jurisdiction, the levy of the ad valorem special assessment shall be levied on the property's state equalized value.

This act is ordered to take immediate effect.



Secretary of the Senate.



Clerk of the House of Representatives.

Approved _____

Governor.