

Act No. 561
Public Acts of 2014
Approved by the Governor
January 10, 2015
Filed with the Secretary of State
January 15, 2015
EFFECTIVE DATE: January 15, 2015

**STATE OF MICHIGAN
97TH LEGISLATURE
REGULAR SESSION OF 2014**

Introduced by Senators Pappageorge, Kowall, Robertson and Kahn

ENROLLED SENATE BILL No. 1007

AN ACT 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 8 and 9a (MCL 41.728 and 41.729a), section 9a as amended by 1995 PA 139.

The People of the State of Michigan enact:

Sec. 8. (1) Except as otherwise provided in subsection (2), all special assessments contained in any special assessment roll shall, from the date of confirmation of that roll, constitute a lien upon the respective parcels of property assessed.

(2) If the township board provides that a special assessment is payable in installments under section 7(1), the amount of any lien on the parcel of property assessed for that special assessment is limited to each individual installment and shall not attach to the property assessed until that individual installment is due as provided in section 7(2).

(3) A lien for a special assessment under this act shall be of the same character and effect as a lien created for township taxes and shall include accrued interest and penalties.

(4) No judgment or decree or any act of the township board vacating a special assessment shall destroy or impair a lien of the township upon the property assessed for the amount of the assessment that may be equitably charged against that property, or through a regular mode of proceeding may be lawfully assessed on that property.

Sec. 9a. (1) An owner of property who by reason of hardship is unable to contribute to the cost of an assessment for an improvement authorized in section 2(1)(a), (b), (c), (g), (h), or (n) may have the assessment deferred by application to the assessing officer. Upon receipt of evidence of hardship, the township may defer partial or total payment of the assessment.

(2) The township board may enact an ordinance to define hardship and to permit deferred or partial payment of an assessment pursuant to this section. As a condition of granting the deferred or partial payment of an assessment, the township board shall require that any deferred assessment constitute a recorded lien against the property, subject to section 8(2).

Enacting section 1. This amendatory act does not take effect unless House Bill No. 5202 of the 97th Legislature is enacted into law.

This act is ordered to take immediate effect.

Carol Morey Viventi

Secretary of the Senate

Gay E. Randall

Clerk of the House of Representatives

Approved

.....
Governor