

THE FOURTH CLASS CITY ACT (EXCERPT)
Act 215 of 1895

111.15 City treasurer; duties; notice to taxpayers; collection fee.

Sec. 15. Upon receiving the several ward tax rolls as above provided, the city treasurer shall give notice immediately to the taxpayers of the city that such rolls have been delivered to him and that the taxes therein levied can be paid to him at his office at any time before the tenth day of January then next ensuing, without any charge for collection; or where the council have decided to have the taxes levied and collected in 2 installments, and the roll be the July roll, on or before the fifteenth day of September, without any charge for collection; but that 4 per cent collection fee shall be charged and collected upon all taxes remaining unpaid on said tenth day of January or fifteenth day of September, as the case may be. Said notice shall be given by publishing the same twice in 1 or more of the newspapers of the city and by posting copies thereof in 3 public places in each ward of the city; and it shall be the duty of the treasurer to be at his office at such times previous to the said tenth day of January and fifteenth day of September, as the council shall direct, and there receive payment of such taxes as may be offered to him. He shall collect no fees upon any taxes paid to him before the said tenth day of January, or where the council have decided to have the tax levied and collected in 2 installments and the roll be the July roll, on or before the fifteenth day of September, but in all other cases he shall collect both the tax and the 4 per cent collection fee.

History: 1895, Act 215, Eff. Aug. 30, 1895;—Am. 1897, Act 239, Imd. Eff. June 2, 1897;—CL 1897, 3332;—Am. 1899, Act 136, Imd. Eff. June 21, 1899;—CL 1915, 3256;—CL 1929, 2178;—CL 1948, 111.15.