

**DIVISION OF TERRITORY (EXCERPT)**  
**Act 38 of 1883**

**123.1 Division of territory; adjustment of property rights and liabilities.**

Sec. 1. When land shall be detached from any city or township in this state and attached to any city or township, or organized into a new township, the moneys, rights, credits and personal property belonging to any city or township, the boundary of which may be so changed, or from which a new township shall be organized, shall be divided between said cities, townships, or city and township; the city or township to which said territory is attached, or the newly organized township, as the case may be, to have such a proportion as the value of the taxable property attached thereto, or embraced in such new township, bears to the whole value of the taxable property of the city or township from which said territory was detached and the city or township from which territory is detached shall be entitled to the balance of said moneys, rights, credits and personal property, the value of said taxable property to be ascertained from the assessment roll of said city or township made immediately before such change of boundary: Provided, That in case said assessment roll shall have been lost or destroyed, the value of said taxable property may be ascertained by the assessment or tax roll of said city or township made before and nearest to the time of said change of boundary which can be produced; and in case all of the assessment and tax rolls of said city or township made prior to such division or organization of the new township shall have been lost or destroyed, then the value of said taxable property may be determined by any other competent evidence.

**History:** 1883, Act 38, Eff. Sept. 8, 1883;—How. 3109b;—Am. 1887, Act 51, Imd. Eff. Mar. 29, 1887;—CL 1897, 3462;—CL 1915, 3452;—CL 1929, 2334;—CL 1948, 123.1.