

**STADIA OR CONVENTION FACILITY DEVELOPMENT (EXCERPT)**  
**Act 180 of 1991**

**207.753 Ordinance; required provisions.**

Sec. 3. The ordinance adopted pursuant to section 2 shall provide for the following:

- (a) The rates of the tax.
- (b) The manner of imposition of the tax, including the dates on which the tax is due, the period covered by each collection, and the method or methods of payment.
- (c) The rates and manner of the imposition of interest and penalties for delinquency in filing returns, payment of taxes, or violations of the ordinance, which shall not exceed interest and penalty charges imposed under Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.31 of the Michigan Compiled Laws, for a tax levied by the state.
- (d) The determination and allowance of exemptions, abatements, and refunds.
- (e) The designation of the collector of the tax.
- (f) Procedures for the appeal of any assessment, including the period in which a person may appeal the assessment. All appeals shall be made to the tax tribunal subject to the tax tribunal act, Act No. 186 of the Public Acts of 1973, being sections 205.701 to 205.779 of the Michigan Compiled Laws.
- (g) That if any 1 or more provisions of the ordinance for any reason are adjudged invalid or unenforceable, that judgment does not affect, impair, or invalidate the remaining provisions of the ordinance.

**History:** 1991, Act 180, Imd. Eff. Dec. 26, 1991.