

**CONSTRUCTION, IMPROVEMENT, AND MAINTENANCE OF HIGHWAYS (EXCERPT)**  
**Act 59 of 1915**

**247.423 Division of roll for total cost of improvement by number of years in which assessment paid; interest charge; payment of full tax; notice of taxes paid in full and of delinquent taxes; payment of tax spread against township at large; present payment of annual installments by county.**

Sec. 23. Exclusive of interest, the roll for the total cost of the improvement shall be divided by the number of years in which the total assessment is to be paid. The roll prepared for the first year's collection may contain an interest charge at the rate of 6% per annum upon the total assessment from the date of the confirmation of the roll until the taxes carried on the roll are due and payable. The roll for the next year shall contain an interest charge of 6% upon the whole amount unpaid and each succeeding roll shall likewise contain an interest charge of 6% for the whole amount unpaid for the preceding year. Where bonds are to be issued in anticipation of the collection of the unpaid installments of the roll the interest charge for the first and each succeeding years' roll shall be at a rate of not more than 1% above the average rate of interest borne by the bonds. A taxpayer may pay his full tax at any time after the completion of the assessment roll and when taxes are due and save interest thereon so far forth. Upon the expiration of the time for collecting taxes hereunder the township treasurer shall notify the board of county road commissioners, or the department of state highways and transportation, of all taxes paid in full under the provisions hereof, specifying the names of the parties so paying, the dates when paid, and the amounts paid by each; and the treasurer shall likewise give notice of all delinquent taxes. The electors of a township at any regular annual meeting thereof, may, by resolution, provide for the payment of any tax spread against the township at large, in anticipation of installments thereafter to become due. The county board of commissioners of any county that is subject to the payment of annual installments, may likewise, at any regular or special meeting thereof, direct the present payment of the installments to be due at some future time, it being the intent hereof to extend to the township and to the county, the same privilege with respect to anticipation of installments and the consequent saving of interest hereinbefore granted to individual taxpayers.

**History:** 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4693;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—CL 1929, 4338;—CL 1948, 247.423;—Am. 1975, Act 308, Imd. Eff. Dec. 22, 1975.