

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

247.424 Interest on annual installments; preparation of annual tax rolls or assessments; delivery and collection of rolls for successive installments; hearing of objections; installments, interest, and charges as lien on land.

Sec. 24. Except as provided in section 23, after the first installment of the assessment, the succeeding annual installments of all taxes and moneys to be paid shall draw interest at the rate of 6% per annum. The commissioners or commissioner shall prepare their successive annual tax rolls or assessments in proper time each year. After the first installment, the rolls for the successive installments shall be delivered to the county, city, and township clerks, as heretofore provided, and collected in the same manner as state, county, city, and township taxes are collected, as heretofore provided. A hearing of objections shall not be deemed necessary in the case of the several installment rolls. From and after the confirmation of the original assessment roll, all installments of taxes together with the interest and other charges thereon, shall be a lien on the land against which the same are assessed.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4694;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—CL 1929, 4339;—CL 1948, 247.424;—Am. 1975, Act 308, Imd. Eff. Dec. 22, 1975.