

**THE DRAIN CODE OF 1956 (EXCERPT)**  
**Act 40 of 1956**

**280.525 Special assessment roll; preparation; estimated or actual costs; annual installments; interest; advance payment; spreading levy on county tax roll; altering or supplementing proceedings.**

Sec. 525. After the confirmation of the apportionments by the drainage board, the secretary of the board shall prepare a special assessment roll assessing the estimated cost of the drain, or if the actual cost has been ascertained, then the actual cost, against the several public corporations in accordance with the confirmed apportionments. The drainage board may provide for the payment of the special assessments in any number of annual installments, not exceeding 30, but an installment shall not be less than 1/4 of any subsequent installment. Installments of assessments against the state and against public corporations which collect their taxes beginning approximately December 1 in each year shall become due and payable on or before April 1 of each year. Installments of assessments against other public corporations shall become due and payable on or before the dates as shall be fixed by the drainage board, depending upon the times of the collection of taxes by the public corporations. The drainage board shall fix the commencement date of interest to be paid upon unpaid installments, not to exceed an amount sufficient to pay interest on bonds or other evidences of indebtedness issued or to be issued by the drainage district, which interest shall become due annually on the day and month upon which the annual installments become due but may become due in years before the due date of the first installment. The drainage board may provide for the payment of installments in advance of their respective due dates and may prescribe the terms and conditions of payment. The drainage board shall fix the date, not later than 4 years after confirmation for the payment of the first installment so that each public corporation can make a tax levy for the payment thereof and subsequent installments shall become due annually on the same day and month of subsequent years. A city or village may elect to spread the tax levy upon the county tax roll instead of the city or village tax roll. When chapter 25 is employed in the apportionment of costs, the above proceedings shall be altered and supplemented as provided in chapter 25.

**History:** 1956, Act 40, Imd. Eff. Mar. 28, 1956;—Am. 1957, Act 37, Imd. Eff. May 14, 1957;—Am. 1963, Act 215, Imd. Eff. May 17, 1963;—Am. 1973, Act 208, Imd. Eff. Jan. 11, 1974;—Am. 1976, Act 5, Imd. Eff. Feb. 10, 1976.

**Popular name:** Act 40