

THE GENERAL LAW VILLAGE ACT (EXCERPT)
Act 3 of 1895

CHAPTER IX
FINANCE AND TAXATION.

69.1 Authority of council to levy taxes; general fund.

Sec. 1. (1) Actions taken by the council under this chapter are subject to the voting requirements of section 5 of chapter V. However, the council shall not increase a tax or impose a special assessment except by an affirmative vote of 2/3 of the members of council.

(2) The council may raise, by general tax upon the real and personal property liable to taxation in the village (exclusive of taxes for highway and street purposes and not otherwise provided for in this act), a sum not exceeding in any 1 year 1-1/4% of the assessed value of that property, to defray the general expenses and liabilities of the village, and to carry into effect the powers in this act granted. The money so raised constitutes a "general fund".

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2852;—CL 1915, 2726;—CL 1929, 1635;—CL 1948, 69.1;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.2 Authority of council to levy taxes; general highway fund.

Sec. 2. The council shall also have power to raise, by general tax upon all real estate and personal property aforesaid, such sum not exceeding 1/2 of 1 per cent of the assessed value of said property, as they shall deem necessary for highway and street purposes. Such moneys shall constitute a "general highway fund," and shall be expended exclusively for working and improving the highways, streets, lanes and alleys of the village and for the construction and repair of bridges therein.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2853;—CL 1915, 2727;—CL 1929, 1636;—CL 1948, 69.2.

69.3 Repealed. 1958, Act 116, Eff. Sept. 13, 1958.

Compiler's note: The repealed section provided for levy and collection of poll tax.

69.4 Authority of council to levy taxes; cemeteries; tax limit.

Sec. 4. The council may for the purpose of purchasing grounds for a cemetery, raise by general tax a sum not exceeding in any 1 year, 1/4 of 1% of the taxable value of the property in the village. However, the total sum that may be raised for the purchase of grounds for that purpose shall not at any time exceed \$5,000.00. The council may, for the purpose of maintaining the cemetery, raise by general tax a sum not exceeding in any 1 year 1/10 of 1% of the taxable value of the property in the village.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2855;—CL 1915, 2729;—Am. 1923, Act 157, Eff. Aug. 30, 1923;—CL 1929, 1638;—CL 1948, 69.4;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.5 Authority of council to levy taxes; street and other local improvements; special assessment proceeds.

Sec. 5. The council may raise by special assessment upon the lands in sewer districts and special assessment districts, for the purpose of defraying the cost and expense of grading, paving, and graveling streets, and for constructing drains and sewers, and for making other local improvements, charged upon the lands in the district in proportion to frontage or benefits, such sums as they shall consider necessary to defray the costs of the improvements.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2856;—CL 1915, 2730;—CL 1929, 1639;—CL 1948, 69.5;—Am. 1969, Act 58, Imd. Eff. July 21, 1969;—Am. 1998, Act 254, Imd. Eff. July 13, 1998;—Am. 2002, Act 276, Imd. Eff. May 9, 2002.

69.6 Taxation for payment of interest, principal, sinking fund deposits, evidences of indebtedness, assessments, or contract obligations; credit for surplus money.

Sec. 6. The council shall raise annually by taxation an amount such that the estimated collections will be sufficient to promptly pay when due the interest, that portion of the principal, and the required sinking fund deposits on the outstanding bonds or other evidences of indebtedness, or assessments or contract obligations in anticipation of which bonds were issued, falling due prior to the time of the following year's tax collections. The tax shall be without limitation as to rate or amount and in addition to any other tax the village may levy but shall not be in excess of the rate or amount necessary to pay the principal and interest or assessments or contract obligations. If at the time of making an annual tax levy, surplus money is on hand for the payment of principal or interest and provision for disposition of the money was not made, then credit for the surplus may be taken against the amount to be raised for principal or interest as the case may be. The money so raised shall

be used solely for the purpose stated in this section.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2857;—CL 1915, 2731;—CL 1929, 1640;—CL 1948, 69.6;—Am. 1974, Act 4, Imd. Eff. Jan. 30, 1974;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.7 Auditing and settling accounts; statement.

Sec. 7. Within 2 weeks after an annual village election for members of the council, the council shall audit and settle the accounts of the treasurer and other officers of the village, and so far as practicable, of all persons having claims against the village. The council shall prepare a statement summarizing the results of the audit.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2858;—CL 1915, 2732;—CL 1929, 1641;—CL 1948, 69.7;—Am. 1977, Act 197, Imd. Eff. Nov. 17, 1977;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.7a Commencement of fiscal year.

Sec. 7a. The fiscal year of a village shall commence on March 1 of each year. The council may by ordinance adopt another date for the commencement of the village's fiscal year. The fiscal year of any village subject to this act that commences on a date other than March 1 on the effective date of the amendatory act that added this section is hereby ratified and shall continue until changed or modified pursuant to this section.

History: Add. 1998, Act 254, Imd. Eff. July 13, 1998.

69.8 Village taxes; annual assessment roll; contents; certification of determination.

Sec. 8. The treasurer of a village subject to this act shall, in each year, at and within the same time as required by the general laws of this state for the assessment of property in the townships of this state, make an assessment roll containing a description of all the real property and the aggregate amount of all the personal property liable under the laws of the state to taxation in the village, and the name of the owner, agent, or other person liable to pay taxes. The treasurer shall record on the roll the valuation of such property, at its value, as determined by the assessor of the township where the property is located, placing the value of the real and personal property in separate columns. In fulfilling the requirements of this section, the treasurer shall conform to and be governed by the law governing supervisors of townships performing like services, unless otherwise in this act provided. However, if in any year it is not necessary to raise any money by taxation in a village, the council of the village may so determine by resolution, and shall certify the determination to the treasurer. The treasurer shall not make any assessment roll of property in the village for that year.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—Am. 1897, Act 56, Imd. Eff. Mar. 31, 1897;—CL 1897, 2859;—CL 1915, 2733;—CL 1929, 1642;—Am. 1941, Act 49, Eff. Jan. 10, 1942;—CL 1948, 69.8;—Am. 1967, Act 84, Eff. Nov. 2, 1967;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.9 Assessment roll; review by township board of review.

Sec. 9. The board of review of the township where the village is located shall review the assessment roll in the same manner, at the same time and place, and pursuant to the same processes as provided in sections 28 to 33 of the general property tax act, 1893 PA 206, MCL 211.28 to 211.33.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2860;—CL 1915, 2734;—CL 1929, 1643;—CL 1948, 69.9;—Am. 1967, Act 84, Eff. Nov. 2, 1967;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.10, 69.11 Repealed. 1967, Act 84, Eff. Nov. 2, 1967.

Compiler's note: The repealed sections related to board of review of assessments; powers and duties; and changes in tax roll.

69.12 Annual assessment roll; certification of board of review.

Sec. 12. Immediately after the review of the assessment roll, the secretary of the board of review shall file the assessment roll with the council.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2863;—CL 1915, 2737;—CL 1929, 1646;—CL 1948, 69.12;—Am. 1967, Act 84, Eff. Nov. 2, 1967.

69.13 Assessment roll; council's certificate to treasurer; contents.

Sec. 13. The council, after an examination of the assessment roll, shall certify to the treasurer the assessment roll, together with the amount which they require to be raised by general tax, for highway and other general purposes and all amounts of special assessments which they require to be reassessed upon any lands or premises with a particular description of the lands and property to be reassessed, and the amounts to be reassessed upon each parcel of land, and the name or names, so far as known, of the persons chargeable with the taxes and assessments. The certificate shall be endorsed upon or annexed to the roll and signed by the president and clerk.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2864;—CL 1915, 2738;—CL 1929, 1647;—CL 1948, 69.13;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.14 Assessment roll; tax apportionment by assessor.

Sec. 14. Upon receiving the assessment roll, with the certificate of the several amounts to be raised, as provided in section 13 of this chapter, the treasurer shall estimate, apportion, and set down in columns opposite to the several valuations of real and personal property on the roll, in proportion to the individual and particular estimates and valuations, the respective sums in dollars and cents, apportionable to each; placing the general fund taxes and all general taxes, except those for highway purposes, in 1 column; the general highway taxes in another column; the street district taxes, if any, in a third column; all special assessment taxes in a fourth column; and the total of all taxes assessed to each valuation in the last column of the roll. The treasurer shall also foot up the amounts carried to the last column, and certify upon the roll the aggregate amounts of the taxes levied.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2865;—CL 1915, 2739;—CL 1929, 1648;—CL 1948, 69.14;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.15 Delivery of certified assessment roll to treasurer; collection warrant; renewal of warrant.

Sec. 15. The warrant of the president of the village shall be annexed to the roll, directing and requiring the treasurer to collect from the persons named in the roll the sums mentioned opposite their respective names, as a tax or assessment, and authorizing him or her, in case any person named on the roll shall neglect or refuse to pay the sums, to collect the sums, together with fees and charges, in the manner provided in section 17 of this chapter. The warrant shall direct the treasurer to collect all taxes by a certain day as determined under section 18 of this chapter. The president may renew the warrant from time to time, by order of the council, and for a time as the council shall direct, except that the time shall not be extended later than the last day of February of the year following the levy of the village taxes.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—Am. 1897, Act 56, Imd. Eff. Mar. 31, 1897;—CL 1897, 2866;—CL 1915, 2740;—CL 1929, 1649;—CL 1948, 69.15;—Am. 1984, Act 179, Eff. Mar. 29, 1985;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.16 Taxes; treasurer to collect; fees.

Sec. 16. Immediately upon receiving the tax roll, with the warrant annexed, as provided in section 15 of this chapter, the treasurer shall proceed to collect the taxes levied according to the direction of the warrant, together with the fees authorized by law.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2867;—CL 1915, 2741;—CL 1929, 1650;—CL 1948, 69.16;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.17 Taxes; collection by seizure of personal property.

Sec. 17. If a person, including a firm or corporation, does not pay a tax imposed upon real or personal property belonging to that person, the treasurer shall collect the tax by seizing the personal property of that person located in this state in an amount sufficient to pay the tax, the fees, and charges for subsequent sale of the property. No property of the person shall be exempt from such seizure. The treasurer shall comply with the requirements of section 47 of the general property tax act, 1893 PA 206, MCL 211.47. The treasurer shall have the same powers and perform the same duties, so far as applicable, as township treasurers, in the collection of taxes levied in townships.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2868;—CL 1915, 2742;—CL 1929, 1651;—CL 1948, 69.17;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.18 Taxes as lien against property; interest; fees and charges; taxes returned delinquent; resolution; tax bill or enclosure to specify where delinquent taxes to be paid; adding fees and interest to taxes; return of unpaid taxes on real property to county treasurer; collection; rate of interest and fees; delinquent taxes as lien; return to department of treasury.

Sec. 18. (1) Taxes collected by a village become a lien against the property on which assessed on July 1. Taxes collected on or before September 14 in each year are not subject to interest. Taxes collected after September 14 of any year bear interest at the rate imposed by the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, on delinquent property tax levies that became a lien in the same year. The village taxes that are collected by a village are subject to the same fees and charges the village may impose under section 44 of the general property tax act, 1893 PA 206, MCL 211.44. All interest and property tax administration fees that are imposed before the date these taxes are returned delinquent and that are attributable to village taxes belong

to the village. Interest and, to the extent permitted by section 44 of the general property tax act, 1893 PA 206, MCL 211.44, fees must be included in the unpaid tax rolls or the delinquent tax rolls returned to the county treasurer on September 15, or not later than March 1 if the warrant is extended.

(2) Taxes collected by the village must be returned delinquent to the county treasurer on September 15 unless the governing body of the village by resolution determines that the village taxes will be returned to the county treasurer on the same date that county taxes are returned delinquent for collection. The resolution must be adopted on or before June 1 to be effective as to the immediately succeeding summer tax levy and, subject to this qualification, is effective as to all subsequent tax levies until revoked by resolution of the governing body of the village. A revoking resolution must be adopted on or before June 1 to be effective as to the immediately succeeding summer tax levy and, subject to this qualification, is effective as to all subsequent tax levies. A resolution of either kind must be forwarded to the county treasurer before the July 1 tax levy to which it first applies. A village collecting delinquent taxes under this section shall specify in the village tax bill for each year or a separate enclosure with the tax bill where delinquent taxes are to be paid.

(3) If the unpaid village taxes are returned to the county treasurer before March 1 of the year following the levy of the village taxes, the county treasurer shall add to those taxes fees and interest in the same amount as would have been added if collected by the village treasurer. As of March 1, the accumulated interest and the fees on those taxes that may be imposed and returned delinquent must be added to and become a part of the village tax subject to the interest and fees charged by the county treasurer on the delinquent taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155.

(4) Within 1 week after the expiration of the time limited in the warrant for the collection of the taxes levied on the roll, or within 1 week after the time to which the warrant may have been renewed or extended, if the treasurer has been unable to collect any of the taxes on the roll on real property, the treasurer shall return all unpaid taxes on real property to the county treasurer in the same manner and with like effect as returns by township treasurers. The taxes returned must be collected in the same manner as other taxes returned to the county treasurer are collected under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, with the same rate of interest and fees. All taxes on real property returned as delinquent are and remain a lien on the property until paid. The county treasurer at the time that he or she returns to the department of treasury delinquent taxes assessed under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, shall also return all village taxes that were returned delinquent to his or her office and that remain unpaid on March 1 of the year of the return.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2869;—Am. 1915, Act 140, Eff. Aug. 24, 1915;—CL 1915, 2743;—CL 1929, 1652;—CL 1948, 69.18;—Am. 1984, Act 179, Eff. Mar. 29, 1985;—Am. 2020, Act 86, Imd. Eff. June 11, 2020.

69.19 Tax sales; proceeds, deposit with county treasurer.

Sec. 19. Moneys received for such sale shall be paid over to the village treasurer. All of the provisions of the general tax law relative to the sale and redemption of lands returned for delinquent taxes shall apply to the sale and redemption of lands returned for delinquent taxes assessed under the provisions of this act.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—Am. 1897, Act 88, Eff. Aug. 30, 1897;—CL 1897, 2870;—CL 1915, 2744;—CL 1929, 1653;—CL 1948, 69.19.

69.20 Tax on personal property; collection suit.

Sec. 20. If the treasurer is unable to collect a tax assessed upon personal property in the village, the treasurer of the village may bring an action, in the name of the village, for the recovery of the tax, against any persons against whom the tax was assessed, before a court of competent jurisdiction, and take and use all lawful means provided by law for the collection of debts to enforce the payment of the tax. In such cases, the provisions of law applicable to suits and the evidence therein, brought by township treasurers in the name of their township for such purposes, apply. The court may order the person or persons assessed the personal property tax to pay the amounts authorized under section 47 of the general property tax act, 1893 PA 206, MCL 211.47.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2871;—CL 1915, 2745;—CL 1929, 1654;—CL 1948, 69.20;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.21 Borrowing in anticipation of revenue sharing or taxes.

Sec. 21. Subject to the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821, the council may borrow money, and give notes of the village, in anticipation of 1 or more of the following:

(a) The receipt of revenue sharing payments under the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.901 to 141.921.

(b) The collection of taxes.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2872;—CL 1915, 2746;—CL 1929, 1655;—CL 1948, 69.21;—Am. 1974, Act 4, Imd. Eff. Jan. 30, 1974;—Am. 1998, Act 254, Imd. Eff. July 13, 1998;—Am. 2002, Act 276, Imd. Eff. May 9, 2002.

69.22 Raising additional amounts by tax or loan; approval of electors; limitation on taxation and indebtedness; exclusions from limitation; validation of prior bonds or obligations; computation of net indebtedness for purposes of subsection (2).

Sec. 22. (1) If any greater amount is required in any year for any lawful purpose than can otherwise be raised by the council under this chapter, the amount may be raised by tax or loan, or partly by tax and partly by loan. If approved by a majority vote of the electors at an annual or special village election, the council may levy a tax that, in any year, must not exceed 2% of the assessed valuation of the real and personal property within the village, as shown by the last preceding assessment roll of the village.

(2) The amount of indebtedness incurred by the issue of bonds or otherwise, including existing indebtedness, must not exceed 10% of the assessed valuation of the real and personal property within the village subject to taxation as shown by the last preceding assessment roll of the village. Bonds issued in anticipation of the collection of special assessments even though the bonds are a general obligation of the village, motor vehicle highway fund bonds even though they are a general obligation of the village, revenue bonds, or bonds issued or contract or assessment obligations incurred to comply with an order of the department of environmental quality or a court of competent jurisdiction, even though they are a general obligation of the village and bonds issued or contract or assessment obligations incurred for water supply, sewage, drainage, or refuse disposal necessary to protect the public health by abating pollution even though they are a general obligation of the village, are not included in this limitation. Money on hand in a sinking fund limited to the payment of indebtedness may be treated as a reduction of the indebtedness to that extent. In case of fire, flood, or other calamity requiring an emergency fund for the relief of the inhabitants of the village, or for the repairing or rebuilding of any of its municipal buildings, works, bridges, or streets, the council may borrow money due in not more than 3 years and in an amount not exceeding 1/4 of 1% of the taxable valuation of the village, notwithstanding that the loan may increase the indebtedness of the village beyond the limitations fixed by this section. If a village is authorized to acquire or operate a public utility, the village may issue mortgage bonds therefor beyond the general limit of bonded indebtedness prescribed by this section. The mortgage bonds issued beyond the limit of general indebtedness prescribed by this section must not impose any liability upon the village, but must be secured only upon the property and revenues of the public utility, including its franchise, stating the terms upon which, in case of foreclosure, the purchaser may operate the public utility; which franchise must not extend for a period of more than 20 years from the date of the sale of the utility and franchise on foreclosure. All bonds issued, or contract or assessment obligations incurred, before January 30, 1974 are validated.

(3) In computing the net indebtedness for the purposes of subsection (2), there may be added to the assessed value of real and personal property in a village for a fiscal year an amount equal to the assessed value equivalent of certain village revenues as determined under this subsection. The assessed value equivalent must be calculated by dividing the sum of the following amounts by the village's millage rate for the fiscal year:

(a) The amount paid or the estimated amount required to be paid by the state to the village during the village's fiscal year for the village's use under the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.901 to 141.921, and the amount of any eligible reimbursement to the village under the local community stabilization authority act, 2014 PA 86, MCL 123.1341 to 123.1362, except any amount distributed under section 17(4)(c) of the local community stabilization authority act, 2014 PA 86, MCL 123.1357, in excess of the village's qualified loss. The department of treasury shall certify these amounts upon request. As used in this subdivision, "qualified loss" means that term as defined in section 5 of the local community stabilization authority act, 2014 PA 86, MCL 123.1345.

(b) The amount levied by the village for its own use during the village's fiscal year from the specific tax levied under 1974 PA 198, MCL 207.551 to 207.572.

(c) The amount levied by the village for its own use during the village's fiscal year from the specific tax levied under the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2873;—CL 1915, 2747;—CL 1929, 1656;—CL 1948, 69.22;—Am. 1952, Act 168, Eff. Sept. 18, 1952;—Am. 1969, Act 65, Eff. Mar. 20, 1970;—Am. 1974, Act 4, Imd. Eff. Jan. 30, 1974;—Am. 1998, Act 254, Imd. Eff. July 13, 1998;—Am. 2018, Act 87, Eff. June 24, 2018.

69.22a Repealed. 1998, Act 254, Imd. Eff. July 13, 1998.

Compiler's note: The repealed section pertained to acquisition or operation of public utility.

69.23 Bonds; approval of electors required; exemption of certain bonds and obligations; expenses.

Sec. 23. (1) Subject to subsection (2), a village shall not issue bonds unless the issuance is approved by a majority of the electors voting on the bond issuance at a regular or special village election. The election shall be conducted in accordance with the Michigan election law, 1954 PA 116, MCL 168.1 to 168.992.

(2) Subsection (1) does not apply to any of the following:

(a) Obligations incurred by the village evidenced by contracts, notes, or assessments.

(b) Special assessment bonds.

(c) Bonds for the portion of the cost of local improvements to be paid by the village at large not to exceed 40% of the cost of the improvements.

(d) Emergency bonds.

(e) Bonds that the council is authorized by specific statute to issue without a vote of the electors.

(3) The expenses of the election shall be paid by the village as provided in section 642 of the Michigan election law, 1954 PA 116, MCL 168.642.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2874;—CL 1915, 2748;—CL 1929, 1657;—CL 1948, 69.23;—Am. 1974, Act 4, Imd. Eff. Jan. 30, 1974;—Am. 2003, Act 305, Eff. Jan. 1, 2005.

69.24 Disbursements; procedures.

Sec. 24. Disbursements may be made from the treasury under either of the following procedures:

(a) Upon appropriation by the council and the warrant of the clerk, countersigned by the president. The warrant shall specify the fund from which the money is payable, and shall be paid from no other fund. A warrant shall not be drawn upon the treasury after the fund from which it should be paid has been exhausted, and such a warrant is void.

(b) Pursuant to an ordinance or resolution under section 5 of chapter V.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2875;—CL 1915, 2749;—CL 1929, 1658;—CL 1948, 69.24;—Am. 1998, Act 254, Imd. Eff. July 13, 1998.

69.25 Loans; issuance and execution of bonds; validation of prior bonds or indebtedness.

Sec. 25. A loan may not be made by the council or by its authority in any year, exceeding the amounts prescribed in this act. For a loan lawfully made, the bonds of the village may be issued subject to the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821. The bonds shall be executed in the manner directed by the council. Bonds issued or indebtedness incurred by a village before January 30, 1974 are validated.

History: 1895, Act 3, Imd. Eff. Feb. 19, 1895;—CL 1897, 2876;—CL 1915, 2750;—Am. 1917, Act 52, Imd. Eff. Apr. 13, 1917;—CL 1929, 1659;—CL 1948, 69.25;—Am. 1974, Act 4, Imd. Eff. Jan. 30, 1974;—Am. 1998, Act 254, Imd. Eff. July 13, 1998;—Am. 2002, Act 276, Imd. Eff. May 9, 2002.

69.26, 69.27 Repealed. 1974, Act 4, Imd. Eff. Jan. 30, 1974.

Compiler's note: The repealed sections pertained to bonds and contractual obligations.