

**TOWNSHIP AND VILLAGE PUBLIC IMPROVEMENT AND PUBLIC SERVICE ACT (EXCERPT)**  
**Act 116 of 1923**

**41.414 Special assessment installments; limitations; collection; appeal; tapping works to supply water outside of village or district; restrictions; special assessment after December 31, 1998; "taxable value" defined; finding of invalid assessment.**

Sec. 4. (1) For a special assessment levied before January 1, 1999 for the cost of an improvement or service specified in section 1, the special assessment installments for 1 year shall not be levied on property in excess of 15% of that property's assessed valuation. For a special assessment levied after December 31, 1998 for the cost of an improvement or service specified in section 1, the special assessment installments for 1 year shall not be levied on property in excess of 15% of that property's taxable value. For a special assessment levied before January 1, 1999, the total assessment installments for a year for a combination of improvements or services specified in section 1, regardless of the year in which the assessment installments are levied, shall not exceed 45% of the property's assessed valuation. For a special assessment levied after December 31, 1998, the total assessment installments for a year for a combination of improvements or services specified in section 1, regardless of the year in which the assessment installments are levied, shall not exceed 45% of the property's taxable value. The collection of the special assessments shall be by installments as provided by the general law village act, 1895 PA 3, MCL 61.1 to 74.25. However, assessments for paving, for street markers and lampposts, or for a combination of projects authorized by section 1 that includes paving may be divided into a number of annual installments not exceeding 10. Assessments for the construction of filtration plants, for the construction or extension of sanitary sewers or water mains to provide water for fire protection and domestic uses, or for a combination of projects authorized by section 1 that includes the construction or extension of sanitary sewers or water mains to provide water for fire protection and domestic uses may be divided into a number of annual installments not exceeding 20. Assessments for the purchase or construction of waterworks or sewage disposal plants may be divided into a number of annual installments not exceeding 40.

(2) An appeal may be taken from the assessment of the supervisor to the board of public service commissioners, which shall act as a board of review and have the same powers and duties and be governed by the same procedures and the same legal consequences as the board of review provided for in the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

(3) If a village or district is served by a waterworks, water reservoir, or aqueduct to a source of water supply established without expense to the township at large, the works shall not be tapped for the purpose of supplying water outside of the village or district if the tapping would seriously deplete or imperil the water supply or pressure of the village or district. The works shall not be tapped in any case without the consent of the board of public service commissioners. If a village or district is served by a public improvement or service described in section 1 that has been established and is being operated without expense to the township, no part of a tax or assessment shall be levied by the township upon the village or district for the purpose of establishing or operating a similar improvement or facility for other parts of the township.

(4) After December 31, 1998, any ad valorem special assessment levied under this act shall be levied on the taxable value of the property assessed.

(5) As used in this section, "taxable value" means that value determined under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.

(6) If the levy of an ad valorem special assessment on the property's taxable value is found to be invalid by a court of competent jurisdiction, the levy of the ad valorem special assessment shall be levied on the property's state equalized value.

**History:** 1923, Act 116, Eff. Aug. 30, 1923;—Am. 1927, Act 58, Imd. Eff. Apr. 21, 1927;—Am. 1929, Act 232, Eff. Aug. 28, 1929;—CL 1929, 2388;—Am. 1931, Act 204, Eff. Sept. 18, 1931;—Am. 1937, Act 318, Imd. Eff. July 27, 1937;—Am. 1941, Act 201, Eff. Jan. 10, 1942;—Am. 1947, Act 110, Eff. Oct. 11, 1947;—CL 1948, 41.414;—Am. 1989, Act 82, Imd. Eff. June 20, 1989;—Am. 1998, Act 542, Imd. Eff. Jan. 20, 1999.

**Compiler's note:** For provisions of Act 3 of 1895, referred to in this section, see MCL 61.1 et seq.