

**PUBLIC IMPROVEMENTS (EXCERPT)**  
**Act 188 of 1954**

**41.727 Payment of special assessments in installments; amount of installment; extension; due dates; interest on unpaid installments; lien; limitation; statement of amount; payment of future due installments; delinquent installment; penalty.**

Sec. 7. (1) The township board may provide that special assessments are payable in 1 or more installments, but the amount of an installment shall not be less than 1/2 of any subsequent installment. The amount of each installment, if more than 1, shall not be extended upon the special assessment roll until after confirmation of that assessment roll. Subject to the provisions of section 4(4), the amount of installments for improvements subject to periodic cost revision may be extended upon the special assessment roll by the township board without additional public hearings or public notice, provided that additional property is not added to the special assessment roll.

(2) The first installment of a special assessment is due on or before the time after confirmation of that special assessment roll as determined by the township board. Subsequent installments are due at intervals of 12 months from the due date of the first installment or from a date determined by the township board.

(3) All unpaid installments, prior to their transfer to the township tax roll as provided by this act, shall bear interest, payable annually on each installment due date, at a rate to be set by the township board, not exceeding 1% above the average rate of interest borne by special assessment bonds issued by the township in anticipation of all or part of the unpaid installments; or not exceeding 1% above the average rate of interest borne by bonds issued by a county, drainage district, or authority if the unpaid installments are to be applied to the payment of a contract obligation of the township to the county or authority or to the payment of an assessment obligation of the township to the drainage district; or, if bonds are not issued by the township, a county, a drainage district, or an authority, not exceeding 8% per annum, commencing in each case from a date fixed by the township board.

(4) Future due installments of an assessment against any parcel of property may be paid to the township treasurer at any time in full, with interest accrued through the month in which the final installment is paid.

(5) If the township board provides that a special assessment is payable in installments under subsection (1), the amount of any lien on the parcel of property assessed for that special assessment is limited to each individual installment and shall not attach to the property assessed until that individual installment is due as provided in subsection (2).

(6) Upon written request, the township treasurer shall provide a statement of the amount of any lien under subsection (1) and (2) on the property, with interest accrued through the end of the month in which the statement is provided.

(7) If an installment of a special assessment is not paid when due, then the installment shall be considered to be delinquent and there shall be collected, in addition to interest as provided by this section, a penalty at the rate of not more than 1% for each month, or fraction of a month, that the installment remains unpaid before being reported to the township board for reassessment upon the township tax roll.

**History:** 1954, Act 188, Imd. Eff. May 5, 1954;—Am. 1957, Act 187, Imd. Eff. June 4, 1957;—Am. 1974, Act 143, Imd. Eff. June 5, 1974;—Am. 1979, Act 173, Imd. Eff. Dec. 13, 1979;—Am. 1981, Act 57, Imd. Eff. June 4, 1981;—Am. 1986, Act 180, Imd. Eff. July 8, 1986;—Am. 2014, Act 429, Eff. Jan. 15, 2015.