

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

247.415-247.417 Repealed. 1958, Act 77, Eff. Sept. 13, 1958.

Compiler's note: The repealed sections pertained to payment of assessments in installments, creation of special assessment districts, and cost apportionment.

247.418 Review of roll; notice, posting, publishing, service.

Sec. 18. On the completion of the roll, apportioning the per cent of benefits to be paid by the respective parties and municipalities, the county road commissioners or the state highway commissioner shall give notice by advertising and posting, of a review of said roll. Notice of such hearing shall be given by publishing a notice thereof, at least 2 insertions in some newspaper published and of general circulation in the county, if there is one. Such notice shall be so published at least once not less than 10 days prior to the hearing. If there is no such newspaper within the county, then the publishing of such notice will not be necessary. The county road commissioners or the state highway commissioner shall also give notice of such hearing by posting notices thereof in 5 conspicuous and public places in each township where the special assessment district is located, within the limits of said district at least 10 days prior to such hearing. They shall also serve notice of such hearing upon each township or city to be assessed, and upon the county, in case the same is operating under the county road system, at least 10 days prior to such hearing. Such notice may be served upon the clerks of the county or townships, respectively, as notice to such county or townships.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4688;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—Am. 1921, Act 22, Imd. Eff. Mar. 31, 1921;—CL 1929, 4333;—CL 1948, 247.418.

247.419 Hearing of objections; adjournment; roll, approval, filing of copy.

Sec. 19. At such review the said county road commissioners or the state highway commissioner shall appear and hear all objections to the proposed apportionment of benefits, and equalize the same, and may make such changes and corrections in such rolls as they shall deem just and equitable. Such hearing may be adjourned from time to time as may be necessary in the judgment of the county road commissioners or the state highway commissioner, by giving legal notice of the time and place. After hearing objections, the county road commissioners or the state highway commissioner shall sign and approve such apportionment of benefits roll, and shall file a copy thereof with the county clerk of the county, and with the township clerk of each township within which the improvement is located, or within which any lands assessed a per cent of benefits therefor are situate, or where any township at large is to be assessed a per cent of benefits on such improvement. In any case where a city is liable to an assessment at large on account of such improvement a copy of the roll aforesaid shall be filed with the clerk of said city and shall be by said clerk placed before the legislative body of the city at the next meeting thereof.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4689;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—CL 1929, 4334;—CL 1948, 247.419.

247.420 Yearly roll for divided improvement.

Sec. 20. In case the proposed improvement is divided into sections for letting in separate years, as heretofore provided, then this roll shall be for the first section only, and a new roll shall be prepared each succeeding year for each succeeding section. Each such assessment roll shall be equalized in the manner herein provided.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4690;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—CL 1929, 4335;—CL 1948, 247.420.

247.421 Rolls; computation of cost, total.

Sec. 21. If the rolls are made before the contracts for the construction of the improvement are let the total amount of such rolls shall be the estimates heretofore referred to, to which estimates the county road commissioners or the state highway commissioner shall add such further sum, not exceeding 10 per cent, as shall be deemed necessary to cover contingent expenses. If the rolls are not made until after the letting of the contracts for the improvement, the county road commissioners or the state highway commissioner shall take the contract price for such improvement, to which they shall add the incidental expenses to the time of making the roll, and to this total such further sum, not exceeding 10 per cent, as shall be deemed necessary to cover contingent expenses. Such rolls shall show the total sums exclusive of interest, which shall be paid by the county, the townships at large, and the lands benefited, and also the sums that may be payable hereunder by

any cities assessed at large.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4691;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—CL 1929, 4336;—CL 1948, 247.421.

247.422 Rolls; tax assessment, certification, collection of tax; township exemption.

Sec. 22. After the time for appeal from said roll has expired, or after an appeal shall have been decided, the county road commissioners or the state highway commissioner shall then prepare a tax assessment roll for the first year, for the collection of taxes and shall certify the same to the several township boards, to the legislative body of any city assessed at large, and to the county clerk of the county, on or before the first day of the annual meeting of the boards of supervisors; and the several boards of supervisors shall order such taxes collected at the same time, and in the same manner as are county, state and township taxes. All provisions of law with respect to the collection of said county, state and township taxes, shall apply to these special taxes. Said board of supervisors shall also order spread on the county at large, such sum, if any, as is apportioned thereto, which sum shall be entered upon the assessment rolls with the other county taxes but in a separate column. The legislative body of any city assessed at large hereunder shall order spread and collected in the same manner as other general taxes are spread and collected the amount that may be apportioned to such city: Provided, however, That any township that is entitled to the return of the county road tax paid thereby under the provisions of section 26 of chapter 4 of Act No. 283 of the Public Acts of 1909, as amended, shall be exempt from the payment of any portion of the tax spread at large upon the county under the provisions thereof, and such tax shall be apportioned among the other townships and cities of such county.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4692;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—CL 1929, 4337;—CL 1948, 247.422.

Compiler's note: Section 26 of chapter 4 of Act 283 of 1909, referred to in this section, was repealed by Act 77 of 1958.

247.422a Lands assessed for Covert road; purchase of part or interest; apportionment of assessment, procedure; expenses.

Sec. 22a. Any person who has, or shall become the owner of, any interest, less than the whole, in any lands subject to the special assessments for road purposes as provided in this act, and the acquiring of said interest occurred or shall occur subsequent to the time for appeal from the roll as referred to in section 22 of this act, may pay on the part thus acquired and owned, its proportionate share of said road assessments, by paying an amount having the same relation to the whole assessment as the area of the part on which payment is made has to the whole area originally assessed: Provided, That anyone desiring to so pay shall make application in writing to the county road commission or the state highway commissioner, as the case may be, setting forth fully and correctly a description of the part or parcel of land upon which the applicant desires to pay the assessment and also setting forth therein the interest of the applicant in such part or parcel. It shall be the duty of the county road commission or the state highway commissioner, as the case may be, to cause the description and claimed ownership to be checked, and if satisfied that the applicant is the owner of the interest claimed, said county road commission or state highway commissioner shall make a certificate over the signature of the proper officers and official seal, setting forth the proportion of the road assessment to be borne by the parcel, parcels or interest of the applicant and file the same in the office of the county treasurer of the county in which the lands in question lie and shall thereafter, and shall so long as any assessments under this act remain unpaid, prepare the annual rolls as provided in this act in accordance with any such division or divisions of such road assessment: Provided, That the actual costs incurred by said county road commission or state highway commissioner, as the case may be, shall be paid by such applicant, which cost, in the case of platted lands, of which a plat is of record in the county where the lands lie, shall not exceed \$10.00 per lot and in the case of unplatted lands shall not exceed \$50.00. These costs shall be paid before the filing of the certificate aforesaid in the office of the county treasurer.

History: Add. 1941, Act 253, Eff. Jan. 10, 1942;—CL 1948, 247.422a.

247.423 Division of roll for total cost of improvement by number of years in which assessment paid; interest charge; payment of full tax; notice of taxes paid in full and of delinquent taxes; payment of tax spread against township at large; present payment of annual installments by county.

Sec. 23. Exclusive of interest, the roll for the total cost of the improvement shall be divided by the number of years in which the total assessment is to be paid. The roll prepared for the first year's collection may contain an interest charge at the rate of 6% per annum upon the total assessment from the date of the confirmation of the roll until the taxes carried on the roll are due and payable. The roll for the next year shall contain an interest charge of 6% upon the whole amount unpaid and each succeeding roll shall likewise

contain an interest charge of 6% for the whole amount unpaid for the preceding year. Where bonds are to be issued in anticipation of the collection of the unpaid installments of the roll the interest charge for the first and each succeeding years' roll shall be at a rate of not more than 1% above the average rate of interest borne by the bonds. A taxpayer may pay his full tax at any time after the completion of the assessment roll and when taxes are due and save interest thereon so far forth. Upon the expiration of the time for collecting taxes hereunder the township treasurer shall notify the board of county road commissioners, or the department of state highways and transportation, of all taxes paid in full under the provisions hereof, specifying the names of the parties so paying, the dates when paid, and the amounts paid by each; and the treasurer shall likewise give notice of all delinquent taxes. The electors of a township at any regular annual meeting thereof, may, by resolution, provide for the payment of any tax spread against the township at large, in anticipation of installments thereafter to become due. The county board of commissioners of any county that is subject to the payment of annual installments, may likewise, at any regular or special meeting thereof, direct the present payment of the installments to be due at some future time, it being the intent hereof to extend to the township and to the county, the same privilege with respect to anticipation of installments and the consequent saving of interest hereinbefore granted to individual taxpayers.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4693;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—CL 1929, 4338;—CL 1948, 247.423;—Am. 1975, Act 308, Imd. Eff. Dec. 22, 1975.

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.

247.425 Money collected; disposition; disbursement; interest; secured deposits; limitation on acceptable assets; designation of financial institution; "financial institution" defined.

Sec. 25. (1) Money collected on account of an improvement shall be paid to the county treasurer and credited to the special assessment district.

(2) The money shall be disbursed only by an order of the county road commission or the state transportation commission and only for the purposes of this act.

(3) The county treasurer shall deposit the money in a manner that will draw interest, in a financial institution approved by the county board of commissioners or by the state transportation commission. The interest accrued shall become a part of the fund.

(4) Assets acceptable for pledging to secure deposits of county funds are limited to any of the following:

(a) Assets considered acceptable to the state treasurer under section 3 of 1855 PA 105, MCL 21.143, to secure deposits of state surplus funds.

(b) Any of the following:

(i) Securities issued by the federal home loan mortgage corporation.

(ii) Securities issued by the federal national mortgage association.

(iii) Securities issued by the government national mortgage association.

(c) Other securities considered acceptable to the county and the financial institution.

(5) If the improvement is carried on by and under the direction of the state transportation commission, the commission shall designate the financial institution the money is to be deposited in under this act.

(6) As used in this section, "financial institution" means a state or nationally chartered bank or a state or federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this state under the laws of this state or the United States.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4695;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—CL 1929, 4340;—CL 1948, 247.425;—Am. 1997, Act 37, Imd. Eff. June 30, 1997.

247.426, 247.427 Repealed. 1958, Act 77, Eff. Sept. 13, 1958.

Compiler's note: The repealed sections regulated borrowing in anticipation of proceeds and imposed limitation on indebtedness.

247.428 Certification of sums to be paid.

Sec. 28. The county road commissioners or the state highway commissioner shall certify to the county treasurer of the county, the various sums to be paid by the county at large, townships at large, and lands benefited in each township, and shall also certify to the treasurer of any city assessed at large the amount to be paid by such city.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4698;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—CL 1929, 4343;—CL 1948, 247.428.

247.429 Deficiency assessments; surplus, crediting, transfer.

Sec. 29. If the sum ordered raised shall not be enough to complete the improvement or to pay in full outstanding indebtedness with the interest thereon, whether such insufficiency is due to the anticipation of installments as provided in section 25 or otherwise, then the county road commissioners or the state highway commissioner shall raise such additional sums as may be necessary, in the same proportion as the original roll was made. Such shortage may be raised and collected in 1 installment, for which the county road commissioners or the state highway commissioner shall make their special assessment roll. Such roll shall be collected at the same time state, county and township taxes are collected. In case there is a surplus after completing the improvement amounting to 3 per cent or more of the cost of the improvement, such surplus shall be refunded or credited on the next installment of the assessment pro rata according to their assessments whether due from individuals or municipalities; where the surplus is less than 3 per cent and more than 1 per cent such surplus shall be credited to the road fund to which it belongs and applied to reducing the payments on the last annual installment, or if there is more money than is required to pay the last installment it shall be applied to reducing the last preceding installment or installments pro rata to their assessments whether due from individuals or municipalities; but any surplus less than 1 per cent shall constitute a maintenance fund to be expended under the direction of the county road commissioners or the state highway commissioner as the case may be, for the proper maintenance and repair of such road, and the state highway commissioner or the board of county road commissioners, as the case may be, shall make such refund or give such credit in all cases of roads heretofore built in which such funds may not already have been expended under the provisions of this act prior to this amendment: Provided, however, That in case such surplus amounts to \$15,000.00 or less on roads already constructed under the provisions of this act, and where said road is being maintained by the county road commissioners, such surplus may be transferred by the county road commissioners to a fund to be established as a general Covert fund and to be used for the maintenance of all Covert roads, including bridges, in said county.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4699;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—Am. 1921, Act 22, Imd. Eff. Mar. 31, 1921;—CL 1929, 4344;—Am. 1931, Act 68, Imd. Eff. May 5, 1931;—Am. 1939, Act 250, Eff. Sept. 29, 1939;—CL 1948, 247.429.

247.431 Orders on improvement fund; payment, limitation.

Sec. 31. Orders on the improvement fund of any special assessment district created and existing hereunder, shall be drawn by the state highway commissioner or by the chairman of the board of county road commissioners on the majority vote of the members of said board, as the case may be, and countersigned by the county clerk. In no event shall any order or orders be drawn in excess of the amount raised or directed to be raised on account of any particular improvement. Such order shall be payable by any county treasurer having in custody any portion of the funds of such special assessment district or out of such funds. In any case where the special assessment district is situated in 2 or more counties, no orders shall be drawn upon the treasurer of either of said counties payable out of the funds of said district in excess of the amounts that will come into his custody as a part of said fund under the provisions hereof.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4701;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—CL 1929, 4346;—CL 1948, 247.431.

247.432 Donation of money; application, return.

Sec. 32. Donations of money may be received by either the state highway commissioner or the county road commissioners for the benefit of any road sought to be improved in accordance with the provisions of this act. Such money shall be paid to the treasurer of the county in which such special assessment district, or the greater portion thereof, is situated. Donations received before the preparation of the assessment roll shall be so applied as to decrease proportionately special assessments apportioned against individual property owners.

In the event that the proposed improvement is not made, money so donated shall be returned to the donor on the warrant of the state highway commissioner or the board of county road commissioners as the case may be.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4702;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—CL 1929, 4347;—CL 1948, 247.432.

247.433 Taxes; interest charges, collection, powers of collecting officers, return as delinquent, lien.

Sec. 33. All taxes assessed under the provisions of this act, shall be subject to the same interest and charges as are state and other general taxes. When the rolls are delivered to the township boards, they shall be collected in the same manner as state and other general taxes are collected. Collecting officers are hereby vested with the same power and authority in the collection of such taxes, as are, or may be conferred by law for collecting general taxes. All taxes not collected, shall be returned to the county treasurer, as are state and other general taxes, and may be paid to such officer. All uncollected taxes shall, by the county treasurer, be returned, together with the lands upon which they were levied, at the same time, and in the same manner as lands are returned for state, county and township taxes, and such taxes shall follow such lands the same as all other taxes, and all the general provisions of law now existing or that may be hereafter enacted for enforcing the payment of state, county and township taxes, shall apply to these special taxes, and to lands returned delinquent therefor, in the same manner, and with like effect. All taxes levied under the provisions of this act, with all lawful costs, interest and charges, shall be, and remain a perpetual lien upon the lands upon which they are assessed, and a personal claim against the owner of such lands, until they are paid.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4703;—CL 1929, 4348;—CL 1948, 247.433.

247.434 Taxes; rejection; reassessment.

Sec. 34. If any tax assessed under this act is rejected because of an error in the description of the premises sought to be charged, the tax shall be ordered charged back by the board of supervisors, and reassessed upon the lands in the same manner that unpaid or rejected taxes may be charged back by the state treasurer and reassessed under the general provisions of law applicable to state, county, and township taxes.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4704;—CL 1929, 4349;—CL 1948, 247.434;—Am. 2002, Act 351, Imd. Eff. May 23, 2002.

247.435 Taxes; apportionment on parcels; notice of hearing; correction of roll.

Sec. 35. If 2 or more parcels of land owned by different persons are assessed as 1 parcel and the frontage of the different parcels upon the improvement are not relatively the same, then upon discovery of the error the county road commissioners or the department of transportation, or any 1 of the several owners, may require the county road commissioners or the state highway commissioner to apportion this tax between the several parcels, upon the principle of benefits derived. The county road commissioners or the department of transportation shall give the parties in interest 5 days' notice of their hearing, by posting a notice of the hearing in a conspicuous place on each of such premises. On apportioning the tax as provided in this section, the county road commissioners or the department of transportation shall change their roll accordingly, and if any rolls have been delivered to the county or township clerks, or to collecting officers, shall certify the change to them. The county or township clerk or other collecting officer shall correct the roll in their hands, and collection shall be made accordingly. This change may be made at any time before final decree is taken by the state treasurer for the sale of the lands for delinquent taxes.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4705;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—CL 1929, 4350;—CL 1948, 247.435;—Am. 2002, Act 351, Imd. Eff. May 23, 2002.

247.436 Legality of proceedings, evidence; finality of determination.

Sec. 36. All special assessment rolls and copies of rolls heretofore required to be delivered to county or township clerks under this act shall be prima facie evidence of the regularity and legality of all proceedings had to levy such tax. Any determination herein required to be made by the state highway commissioner or by the board of county road commissioners shall be deemed to be final and conclusive as to the existence of the facts therein involved.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4706;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—CL 1929, 4351;—CL 1948, 247.436.