

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

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.