DEFERRED DRAIN TAXES
Act 157 of 1953

AN ACT to authorize the extension of time of payment of certain drain taxes; to provide for the assessment, levy and collection of such deferred drain taxes; to authorize the payment of drainage district bonds issued in anticipation of the collection thereof; and to provide for the disposition of such drain taxes when collected.

History: 1953, Act 157, Imd. Eff. June 2, 1953.

The People of the State of Michigan enact:

279.31 Drain taxes; extending time of payment, maximum; drainage district bonds, payment.

Sec. 1. In any county of this state in which there are situated any lands assessed since the year of 1945 for special drain taxes and/or any townships, cities and/or villages assessed at large for special drain taxes, for county drains, which taxes were assessed in only 1 installment, the board of supervisors of such county is hereby authorized to extend the time of payment of such drain taxes in not to exceed 7 yearly installments, in the manner and on the conditions hereinafter set forth, and is further authorized to assume on behalf of the county the payment of any drainage district bonds issued in anticipation of the collection thereof.

History: 1953, Act 157, Imd. Eff. June 2, 1953.

279.32 Drain taxes; resolution of board of supervisors.

Sec. 2. The board of supervisors may, by resolution, by a 2/3 vote of the members of such board, provide for the extension of the time of payment of such drain taxes in not to exceed 7 yearly installments against the property now assessed, and against the political subdivisions assessed at large, and in the same proportion as now assessed, together with any interest on any installment until due as provided in Act No. 316 of the Public Acts of 1923, as amended, being sections 261.1 to 277.9, inclusive, of the Compiled Laws of 1948.

History: 1953, Act 157, Imd. Eff. June 2, 1953.

279.33 Drain taxes; unpaid interest and principal of outstanding drainage district bonds, payment; agreement.

Sec. 3. Such board shall be authorized to and shall agree, in the resolution provided for in the preceding section, to assume and pay all unpaid interest and principal of all outstanding drainage districts bonds in such county issued in anticipation of the collection of such special drain taxes. Such agreement shall constitute a general obligation of such county. The assumption of such liability shall not exceed constitutional limitations on the total indebtedness of such county.

History: 1953, Act 157, Imd. Eff. June 2, 1953.

279.34 Drain taxes; assessment, levy and collection, procedure; duty of drain commissioner; new assessment.

Sec. 4. The assessment, levy and collection of the drain taxes in this act provided for shall be governed by the procedure set forth in Act No. 316 of the Public Acts of 1923, as amended, being sections 261.1 to 277.9, inclusive, of the Compiled Laws of 1948, insofar as applicable, and not inconsistent with the provisions of this act. Such installments shall be levied and collected on the general tax rolls. The drain commissioner of any such county shall prepare a new and permanent drain special assessment roll, for each drain, to cover the drain assessments herein provided for and shall perform such other duties in connection with the assessment, levy and collection of such drain taxes as shall be necessary. Such new permanent drain special assessment roll shall supersede, for each drain, on and after the date of the first levy thereunder, any installment or installments to be hereafter levied against property or political subdivisions now assessed in any such county, for each drain, on the permanent drain special assessment roll prepared under the provisions of said Act No. 316 of the Public Acts of 1923, as amended.

History: 1953, Act 157, Imd. Eff. June 2, 1953.

279.35 Drain taxes; money credited to general fund.

Sec. 5. In case the county advances money for the payment of such drainage district bonds or drainage taxes, such drain taxes when collected shall be credited to the general fund of the county.

History: 1953, Act 157, Imd. Eff. June 2, 1953.

279.36 Drain taxes; lien.

Sec. 6. All drain taxes so extended shall be and remain a lien on the property assessed to the same extent as

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if no such extension had been made. Nothing in this act contained shall be construed to affect any lien or liens attaching on any land or lands under the provisions of said Act No. 316 of the Public Acts of 1923, as amended.

History: 1953, Act 157, Imd. Eff. June 2, 1953.

Compiler's note: Act 316 of 1923, referred to in this section, was repealed by Act 247 of 1949, Act 40 of 1953, and Act 40 of 1956.

279.37 Drain taxes assessed at large; defect in proceedings not legalized or waived.

Sec. 7. Nothing in this act contained shall be construed to include that portion of the drain taxes assessed at large against such county or against any state trunk line highway in such county. Nothing in this act contained, or in the proceedings taken under the provisions of this act, shall be construed to legalize or waive any defect or defects in the proceedings in the establishment of any drain project or projects in any such county.

History: 1953, Act 157, Imd. Eff. June 2, 1953.

279.38 Scope of act.

Sec. 8. The provisions of this act shall only apply to the property owned by such persons who request the extension authorized under the provisions of this act.

History: 1953, Act 157, Imd. Eff. June 2, 1953.

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