EXTENSION OF TIME FOR PAYMENT OF DRAIN TAXES OR HIGHWAY ASSESSMENTS
Act 292 of 1931

AN ACT to authorize counties to extend the time of payment of certain drain taxes and highway assessments.

History: 1931, Act 292, Imd. Eff. June 8, 1931.

The People of the State of Michigan enact:

211.391 Drain taxes; extension of time of payment.

Sec. 1. In any county in which there are situated any lands assessed for special drain taxes, or any townships, cities or villages assessed at large for the construction of county or inter-county drains, and where bonds have been issued on behalf of the drainage district in anticipation of the collection of such drain taxes, under Act No. 316 of the Public Acts of 1923, as amended, being sections 4838 to 4979, inclusive, of the Compiled Laws of 1929, the board of supervisors may extend the time of payment of such drain taxes in the manner and on the conditions hereinafter set forth.

History: 1931, Act 292, Imd. Eff. June 8, 1931;—CL 1948, 211.391.

Compiler's note: Act 316 of 1923, referred to in this section, was repealed by Act 247 of 1949, Act 40 of 1953, and Act 40 of 1956. See now MCL 280.1 et seq.

211.392 Repealed. 1958, Act 77, Eff. Sept. 13, 1958.

Compiler's note: The repealed section permitted boards of supervisors to extend time of payment for highway assessments.

211.393 Delinquent drain taxes or highway assessments; installments; remittance of accrued interest and penalties; interest.

Sec. 3. If any part or parts of the drain taxes or highway assessments have become delinquent, and if the county has advanced money for the payment of the bonds by reason of the delinquency, or if refunding bonds have been issued to extend the time of payment of the bonds, the board of commissioners may, by resolution, at any time before the sale of land for the drain taxes or highway assessments only, or, if the lands shall have been bid off to the state at a tax sale for the drain taxes or highway assessments only, at any time before the lands shall have been deeded by the state treasurer, extend the time of payment of the delinquent taxes or assessments and divide the same into any number of installments not exceeding the number of the original installments, and may remit all or any part of the accrued interest and penalties. One of the installments shall be levied and collected on the general tax roll for each year following the last installment of the original drain tax or highway assessment of the same district, and interest thereon at 6 per cent from the date of the extension shall be included each year in the amount of the original or extended installment of the tax or assessment to be collected.

History: 1931, Act 292, Imd. Eff. June 8, 1931;—Am. 1932, 1st Ex. Sess., Act 27, Imd. Eff. May 10, 1932;—CL 1948, 211.393;—Am. 2002, Act 349, Imd. Eff. May 23, 2002.

211.394 Extended taxes or assessments deemed lien on property.

Sec. 4. The taxes or assessments so extended shall be and remain a lien on the property taxed or assessed to the same extent as if no such extension had been made.

History: 1931, Act 292, Imd. Eff. June 8, 1931;—CL 1948, 211.394.

211.395 Effect of act on existing rights and liabilities.

Sec. 5. Nothing in this act shall impair the validity or lien of any special drain taxes or highway assessments not extended hereunder, or the right of any county to collect the same, or the obligation of any county to pay any drain or highway bonds not assumed hereunder out of the respective drain or highway funds or out of the appropriate funds of the county as now or hereafter provided by law.

History: 1931, Act 292, Imd. Eff. June 8, 1931;—CL 1948, 211.395.

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