

**DIVISION OF TERRITORY (EXCERPT)**  
**Act 38 of 1883**

**123.11 New assessment district; assessment and collection; reassessment of bonded indebtedness; circuit court, jurisdiction.**

Sec. 11.

When land shall be detached from any city, township or village in this state and attached to any city, township or village, as in the first section of this act provided, and a special assessment district or districts shall have been created and a special assessment roll or rolls shall have been made and special assessments levied thereon by such city, township or village prior to the detachment therefrom of land as aforesaid, and the same shall not have been paid in full, such city, township or village from which such land is detached or to which such land is annexed may create a new assessment district or districts out of the territory of such special assessment district or districts so attached or remaining, as the case may be, and may make a new assessment roll, and charge the property of such assessment district or districts or the owner or owners thereof with the payment of the whole or any portion of the special assessment unpaid; Provided, That in case any part of the assessment so made upon any lot or parcel of land shall have been paid in whole or in part, the said lot or parcel of land in said assessment district or districts shall be credited with the payment thereof upon such new assessment roll, or a certified copy of such special assessment roll may be made by the city, township or village having the custody thereof, and when so made shall be turned over to the municipality to which land has been annexed or detached, as the case may be, as aforesaid; and the collection of the said special assessment upon said assessment district or districts so divided shall be continued in all respects according to law by the proper officer of each of said municipalities upon the portion of the assessment district or districts within either of said municipalities after such annexation or detachment of land as aforesaid; or if the whole of any special assessment district or districts so created as aforesaid shall be annexed to another municipality, a new special assessment may be made upon the territory of the original assessment district or districts by the municipality to which said special assessment district or districts shall have been annexed, and the assessment collected in the same manner as special assessments are collected by such municipality; or the original assessment roll made by the municipality from which the land shall have been taken as aforesaid may be used by the municipality to which the assessment district or districts has been annexed, upon which to collect the assessment or any part thereof; or where any tax whatever has been levied by a municipality and subsequently part of the territory of such municipality shall have been annexed to another municipality, and said tax or any part thereof shall remain uncollected and unpaid, a certified copy of the tax roll shall be made by the municipality having the custody thereof and turned over to the municipality to which a part of such territory has been annexed, and said tax shall then be collected by the proper officer of each of said municipalities upon the portion of territory within the jurisdiction of each, and in case the whole of the territory of a municipality is taken by being annexed to another municipality or a new municipality created therefrom, the tax roll of the municipality making the same may be used by such municipality or the municipality to which such land is annexed, and the tax collected in the same manner as other taxes are collected by municipalities under the law. Where a special assessment district shall have been charged with the payment of money evidenced by bond issue or otherwise and the same shall have been divided by the detachment of land as aforesaid, and the authorities of each of the municipalities are unable to agree upon the division and assumption of said bond issue or other indebtedness, then the circuit court in chancery of the county wherein is located the municipality to which land has been attached shall have the power to apportion the payment of said bonds or other evidence of indebtedness between the said special assessment district or districts, according to the proportion each part of said special assessment district or districts should bear when divided as aforesaid. If for any reason any special or general assessment or tax levy in this act enumerated shall be declared void by a court of competent jurisdiction on account of any error or omission in the proceedings had or taken in making such special or general assessment or tax levy, the common council or other proper authority of such municipality shall cause a re-assessment to be made upon the original assessment district or so much thereof as is within its jurisdiction, in the same manner and with like effect as assessments of like character are made by such municipality for general and special purposes under the charter and laws of such municipality; nor shall any assessment herein mentioned be held invalid by any court on account of any defect or omission in the proceedings had or taken in the making of said assessment, unless the person or persons complaining thereof be required to pay such sum or sums as said court may find the property assessed in said assessment roll shall have been benefited by the making of such assessment. The said circuit court in chancery is hereby given full and ample power to determine and adjudicate every question which may arise under the provisions of this act, where provision for the solution of such question is not herein already made. The foregoing act as in this section amended shall apply and be applicable to all cases where the boundaries of cities, townships or villages have been heretofore changed or may hereafter be changed, in the manner specified in section 1 of this act.

**History:** Add. 1909, Act 290, Eff. Sept. 1, 1909 ;-- CL 1915, 3462 ;-- CL 1929, 2344 ;-- CL 1948, 123.11