

POLICE AND FIRE PROTECTION (EXCERPT)
Act 33 of 1951

41.801 Purchase of police and fire motor vehicles, apparatus, equipment, and housing; appropriation; special assessment; bonds; election; estimate of cost and expenses; special assessment district; hearing; publication or posting of notice; distribution of special assessment levy; transfer or loan of money from general fund; repayment; exercise of powers; assessment after December 31, 2018; “taxable value” defined; finding of invalid assessment; bonds subject to revised municipal finance act.

Sec. 1. (1) The township board of a township, or the township boards of adjoining townships acting jointly, whether or not the townships are located in the same county, may purchase police and fire motor vehicles, apparatus, equipment, and housing and for that purpose may provide by resolution for the appropriation of general or contingent funds. Before January 1, 1999, the appropriation for fire motor vehicles, apparatus, equipment, and housing in a 1-year period must not exceed 10 mills of the assessed valuation of the area in their respective townships for which fire protection is to be furnished. After December 31, 1998, the appropriation for fire motor vehicles, apparatus, equipment, and housing in a 1-year period must not exceed 10 mills of the taxable value of the area in their respective townships for which fire protection is to be furnished. Before January 1, 1999, the appropriation for police motor vehicles, apparatus, equipment, and housing in a 1-year period must not exceed 10 mills of the assessed valuation of the area in their respective townships for which police protection is to be furnished. After December 31, 1998, the appropriation for police motor vehicles, apparatus, equipment, and housing in a 1-year period must not exceed 10 mills of the taxable value of the area in their respective townships for which police protection is to be furnished.

(2) The township board of a township, or the township boards of adjoining townships acting jointly, whether or not the townships are located in the same county, may provide annually by resolution for the appropriation of general or contingent funds for maintenance and operation of police and fire departments.

(3) The township board, or the township boards of adjoining townships acting jointly, may provide that the sums prescribed in subsection (2) for purchasing and housing equipment, for the operation of the equipment, or both, may be defrayed by special assessment on the lands and premises in the township or townships to be benefited, except, beginning in 2002, lands and premises exempt from the collection of taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, and may issue bonds in anticipation of the collection of these special assessments. The question of raising money by special assessment may be submitted to the electors of the township or townships by the township board, or township boards acting jointly, at a general election or special election called for that purpose by the township board or township boards. The question of raising money by special assessment must be submitted by the township board, or township boards acting jointly, if in the affected township, or in each of the affected townships, the owners of 10% of the land to be made into a special assessment district petition the township board or boards.

(4) If a special assessment district is proposed under subsection (3), the township board, or township boards acting jointly, shall estimate the cost and expenses of the police and fire motor vehicles, apparatus, equipment, and housing and police and fire protection, and fix a day for a hearing on the estimate and on the question of creating a special assessment district and defraying the expenses of the special assessment district by special assessment on the property to be especially benefited, except, beginning in 2002, property exempt from the collection of taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155. The hearing must be a public meeting held in compliance with the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. Public notice of the time, date, and place of the meeting must be given in the manner required by the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. In addition, the township board, or township boards acting jointly, shall publish in a newspaper of general circulation in the proposed district a notice stating the time, place, and purpose of the meeting. If there is not a newspaper of general circulation in the proposed district, notices must be posted in not less than 3 of the most public places in the proposed district. This notice shall be published or posted not less than 5 days before the hearing. On the day appointed for the hearing, the township board, or township boards acting jointly, shall be in session to hear objections that may be offered against the estimate and the creation of the special assessment district. Before January 1, 1999, if the township board, or township boards acting jointly, determine to create a special assessment district, they shall determine the boundaries by resolution, determine the amount of the special assessment levy, and direct the supervisor or supervisors to spread the assessment levy on all of the lands and premises in the district that are to be especially benefited by the police and fire protection, according to benefits received, except, beginning in 2002, lands and premises exempt from the collection of taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, to defray the expenses of police and fire protection. After December

31, 1998, if the township board, or township boards acting jointly, determine to create a special assessment district, they shall determine the boundaries by resolution, determine the amount of the special assessment levy, and direct the supervisor or supervisors to spread the assessment levy on the taxable value of all of the lands and premises in the district that are to be especially benefited by the police and fire protection, according to benefits received, except, beginning in 2002, lands and premises exempt from the collection of taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, to defray the expenses of police and fire protection. The township board, or township boards acting jointly, shall hold a hearing on objections to the distribution of the special assessment levy. This hearing must be held in the same manner and with the same notice as provided in this section. The township board, or township boards acting jointly, shall annually determine the amount to be assessed in the district for police and fire protection, shall direct the supervisor or supervisors to distribute the special assessment levy, and shall hold a hearing on the estimated costs and expenses of police and fire protection and on the distribution of the levy. The assessment may be made either in a special assessment roll or in a column provided in the regular tax roll. The assessment must be distributed and must become due and be collected at the same time as other township taxes are assessed, levied, and collected, and must be returned in the same manner for nonpayment. If a township has a July property tax levy, not more than 2 mills of the assessment may be collected at the same time and in the same manner as the July levy. If the collections received from the special assessment levied to defray the cost or portion intended to be defrayed for police and fire protection are, at any time, insufficient to meet the obligations or expenses incurred for the maintenance and operation of the police and fire departments, the township board of the township, or township boards acting jointly, may, by resolution, authorize the transfer or loan of sufficient money from the general fund of the township or townships, to the special assessment police and fire department fund. This money must be repaid to the general fund of the township or townships out of special assessment funds when collected.

(5) The powers granted by this act with respect to police and fire protection may be exercised with respect to police protection alone, fire protection alone, or police and fire protection in combination.

(6) After December 31, 1998, an ad valorem special assessment levied under this act must be levied on the taxable value of the property assessed. After December 31, 2018, a special assessment levied under this act must be spread on the taxable value of the property assessed based on the special benefit provided to the property assessed and may not be based on police and fire protection provided in a prior year to assessed property.

(7) A special assessment imposed under this act must be levied on all properties within the special assessment district established pursuant to this act other than properties exempt from the collection of taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155.

(8) As used in this section, "taxable value" means that value determined under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.

(9) If the levy of an ad valorem special assessment on the property's taxable value is found to be invalid by a court of competent jurisdiction, the levy of the ad valorem special assessment must be levied on the property's state equalized value.

(10) Bonds issued under this act are subject to the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821.

History: 1951, Act 33, Imd. Eff. May 8, 1951;—Am. 1955, Act 221, Eff. Oct. 14, 1955;—Am. 1970, Act 134, Imd. Eff. July 29, 1970;—Am. 1978, Act 101, Imd. Eff. Apr. 6, 1978;—Am. 1989, Act 81, Imd. Eff. June 20, 1989;—Am. 1998, Act 545, Imd. Eff. Jan. 20, 1999;—Am. 2002, Act 308, Imd. Eff. May 13, 2002;—Am. 2002, Act 501, Imd. Eff. July 15, 2002;—Am. 2018, Act 484, Eff. Jan. 1, 2019.