

**THE DRAIN CODE OF 1956 (EXCERPT)**  
**Act 40 of 1956**

**280.262 Special assessment roll and tax assessment roll; contents; installment payments.**

Sec. 262.

(1) The commissioner shall thereupon make a special assessment roll for the drain for each county, township, city, or village and each state trunk line highway affected thereby, which roll shall be designated, giving name or number, "drain special assessment roll". The commissioner shall enter on the roll a correct description of the tracts, parcels, or subdivisions of land benefited by the drain and place opposite each description the amount of the percent heretofore determined upon by him or by the board of review. The commissioner shall also enter on the roll the amount of the percent apportioned to the county, for benefits to any county road, and to the township, city, or village and the state highway commission, for benefits to any state trunk line highway, and in case the amount be payable in installments he shall also enter thereon a memorandum of the installments and of the year or years when the installments shall be spread. The commissioner shall add a certificate in writing of the determination whether the taxes assessed for benefits shall be paid in 1 or more years. The rolls shall be dated and signed by the commissioner and filed on or before the last Wednesday in September in each year, in the office of the county clerk.

(2) The commissioner shall prepare a tax assessment roll in each year for the collection of taxes for the current year, and shall certify the same to the county clerk on or before the first day of the annual meeting of the county board of commissioners. In each roll the commissioner shall add to the amount to be collected, interest on all unpaid installments to the date of tax collection, and shall deduct from the amount to be collected by the county, village, city, or township all amounts received from the proceeds or income of property or an interest in property located in the county, village, city, or township and acquired through condemnation or the payment of damages under this act. To the roll for the last year the commissioner shall add a further amount, if any, as may be necessary together with outstanding uncollected taxes, to pay all outstanding bonds and interest thereon to maturity. If the roll is made payable in more than 1 installment, a permanent assessment roll may be maintained in the office of the county treasurer, subject to the direction of the board of county auditors, in counties having such a board, and of the county board of commissioners in other counties, showing the total cost, the number of installments and the amount of each annual assessment, together with interest charges thereon, which shall be carried in a separate column.

(3) If the roll is made payable in more than 1 installment, and the total amount of any assessment is \$10.00 or less, exclusive of interest, then that assessment shall be payable in 1 installment; but if the assessment exceeds the sum of \$10.00 and is made payable in more than 1 installment, then that installment, exclusive of interest, shall not be less than the sum of \$10.00, excepting the final installment, which shall be payable in the amount of the actual balance.

**History:** 1956, Act 40, Imd. Eff. Mar. 28, 1956 ;-- Am. 1963, Act 82, Eff. Sept. 6, 1963 ;-- Am. 1976, Act 338, Imd. Eff. Dec. 15, 1976

**Popular Name:** Act 40