324.34128 Tax assessment rolls; contents; permanent installment payments.

Sec. 34128. The chairperson of the irrigation board, at the direction of the irrigation board, shall prepare a tax assessment roll in each year for the collection of taxes for the current year and shall certify it to the county clerk on or before the first day of the annual meeting of the county board of commissioners. In each roll, he or she shall add to the amount to be collected interest on all unpaid installments to the date of tax collection. To the roll for the last year, he or she shall add a further amount, if any, as may be necessary, together with outstanding uncollected taxes, to pay all outstanding bonds and interest on the bonds 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 on the assessment, which shall be carried in a separate column. 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 the assessment shall be payable in 1 installment; but if the assessment exceeds $10.00 and is made payable in more than 1 installment, then no installment, exclusive of interest, shall be less than $10.00, excepting the final installment, which shall be payable in the amount of the actual balance.

History: Add. 1995, Act 59, Imd. Eff. May 24, 1995.

Popular name: Act 451

Popular name: NREPA

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