111.1 Tax assessment and collection by supervisors; city assessor, duties; rules.

Sec. 1. The supervisors of every city shall, in each year, make and complete an assessment of all the real and personal property within their respective wards liable to taxation under the laws of the state, and of all the property of any person liable to be assessed therein, in the same manner, and within the same time as required by law for the assessment of property in the townships of the state, and in so doing they shall conform to the provisions of law governing the action of supervisors of townships performing like services, and in all other respects within their respective wards, they shall, unless otherwise in this act provided, conform to the provisions of law applicable to the action and duties of supervisors in townships, in the assessment of property, the levying of taxes, and in the issuing of warrants for the collection and return thereof: Provided, That any city now incorporated, and which shall become re-incorporated under this act, now having an assessor for the assessment of property and the levying of taxes, such city may retain its present method of assessing property and levying taxes, and such assessor in office at the time this act shall take effect, shall remain in office until the expiration of the term for which he was appointed or elected and until his successor shall have been appointed and qualified. The council of any city re-incorporated under the provisions of this act may by ordinance provide for the appointment by the council upon the recommendation of the mayor, a city assessor who shall hold his office for 1 year from and after the first Monday in March of the year in which he shall have been appointed, and such appointment shall be made as aforesaid on or before the second Monday in April in each year. Such assessor shall make an assessment of all real and personal property within such city in the same manner, and have the same powers, and perform the same duties touching the assessment of such property and the levying of such taxes as are performed by supervisors in townships in such matters, which powers shall be exercised and duties shall be performed by such assessor instead of being executed and performed by the supervisor of the several wards in any such city as hereinbefore provided. Such assessor shall make his assessment of all such property in a single roll. Where, however, the council has decided to have the taxes levied and collected in 2 installments, such assessments shall be made in 2 separate rolls, 1 for the city taxes and special assessments to be known as the “city or July tax roll,” the other for the state, county and school taxes, to be known as the “December tax roll,” and in the making of such assessments and in the levying of taxes such city shall be treated as a whole or as 1 assessment district as townships are treated under the general tax laws of the state.