CONSTRUCTION, IMPROVEMENT, AND MAINTENANCE OF HIGHWAYS (EXCERPT)
Act 59 of 1915

247.429 Deficiency assessments; surplus, crediting, transfer.
Sec. 29. If the sum ordered raised shall not be enough to complete the improvement or to pay in full outstanding indebtedness with the interest thereon, whether such insufficiency is due to the anticipation of installments as provided in section 25 or otherwise, then the county road commissioners or the state highway commissioner shall raise such additional sums as may be necessary, in the same proportion as the original roll was made. Such shortage may be raised and collected in 1 installment, for which the county road commissioners or the state highway commissioner shall make their special assessment roll. Such roll shall be collected at the same time state, county and township taxes are collected. In case there is a surplus after completing the improvement amounting to 3 per cent or more of the cost of the improvement, such surplus shall be refunded or credited on the next installment of the assessment pro rata according to their assessments whether due from individuals or municipalities; where the surplus is less than 3 per cent and more than 1 per cent such surplus shall be credited to the road fund to which it belongs and applied to reducing the payments on the last annual installment, or if there is more money than is required to pay the last installment it shall be applied to reducing the last preceding installment or installments pro rata to their assessments whether due from individuals or municipalities; but any surplus less than 1 per cent shall constitute a maintenance fund to be expended under the direction of the county road commissioners or the state highway commissioner as the case may be, for the proper maintenance and repair of such road, and the state highway commissioner or the board of county road commissioners, as the case may be, shall make such refund or give such credit in all cases of roads heretofore built in which such funds may not already have been expended under the provisions of this act prior to this amendment: Provided, however, That in case such surplus amounts to $15,000.00 or less on roads already constructed under the provisions of this act, and where said road is being maintained by the county road commissioners, such surplus may be transferred by the county road commissioners to a fund to be established as a general Covert fund and to be used for the maintenance of all Covert roads, including bridges, in said county.