HOUSE BILL No. 5709

February 21, 2002, Introduced by Rep. Patterson and referred to the Committee on House Oversight and Operations.

A bill to amend 1931 PA 292, entitled

"An act to authorize counties to extend the time of payment of certain drain taxes and highway assessments,"

by amending section 3 (MCL 211.393).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- Sec. 3. If any part or parts of such THE drain taxes or
 highway assessments shall have become delinquent, and if the
- 3 county shall have HAS advanced money for the payment of such
- 4 THE bonds by reason of such THE delinquency, or if refunding
- 5 bonds shall have been issued to extend the time of payment of
- 6 -such THE bonds, the board of supervisors may, by resolution, at
- 7 any time before the sale of land for $\frac{}{}$ such THE drain taxes or
- 8 highway assessments only, or, if such THE lands shall have been
- ${f 9}$ bid off to the state at ${f -such}$ A tax sale for ${f -such}$ THE drain
- **10** taxes and/or OR highway assessments only, at any time before

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- 1 such THE lands shall have been deeded by the auditor general
- 2 STATE TREASURER, extend the time of payment of such THE delin-
- 3 quent taxes or assessments and divide the same into any number of
- 4 instalments INSTALLMENTS not exceeding the number of the origi-
- 5 nal instalments thereof INSTALLMENTS, and may remit all or any
- 6 part of the accrued interest and penalties. thereon. One of
- 7 such instalments THE INSTALLMENTS shall be levied and collected
- 8 on the general tax roll for each year following the last
- 9 instalment INSTALLMENT of the original drain tax or highway
- 10 assessment of the same district, and interest thereon at 6 per
- 11 cent from the date of such THE extension shall be included each
- 12 year in the amount of the original or extended instalment
- 13 INSTALLMENT of such THE tax or assessment to be collected.