

**DEFERRED DRAIN TAXES (EXCERPT)**  
**Act 157 of 1953**

**279.34 Drain taxes; assessment, levy and collection, procedure; duty of drain commissioner; new assessment.**

Sec. 4. The assessment, levy and collection of the drain taxes in this act provided for shall be governed by the procedure set forth in Act No. 316 of the Public Acts of 1923, as amended, being sections 261.1 to 277.9, inclusive, of the Compiled Laws of 1948, insofar as applicable, and not inconsistent with the provisions of this act. Such installments shall be levied and collected on the general tax rolls. The drain commissioner of any such county shall prepare a new and permanent drain special assessment roll, for each drain, to cover the drain assessments herein provided for and shall perform such other duties in connection with the assessment, levy and collection of such drain taxes as shall be necessary. Such new permanent drain special assessment roll shall supersede, for each drain, on and after the date of the first levy thereunder, any installment or installments to be hereafter levied against property or political subdivisions now assessed in any such county, for each drain, on the permanent drain special assessment roll prepared under the provisions of said Act No. 316 of the Public Acts of 1923, as amended.

**History:** 1953, Act 157, Imd. Eff. June 2, 1953.