

1998 PUBLIC AND LOCAL ACTS

[No. 543]

(SB 429)

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," (MCL 211.1 to 211.157) by adding section 44c.

The People of the State of Michigan enact:

211.44c Special assessment levied after December 31, 1998.
[M.S.A. 7.88(2)]

Sec. 44c. An ad valorem special assessment levied on property after December 31, 1998 shall be levied on the property's taxable value as determined under section 27a.

This act is ordered to take immediate effect.

Approved January 19, 1999.

Filed with Secretary of State January 20, 1999.
