

for in such budget, or it may reduce the same when in its opinion, the best interests of the village demand it.

Section 10. The annual appropriation bill mentioned in the last section shall make provision for and shall appropriate the several amounts required to defray the expenditures and liabilities of the corporation for the next fiscal year, payable from the several general funds as estimated, and determined upon and order the same, or so much of such amounts as may be necessary to be raised by tax, with the next general funds of the village.

Section 11. All sums ordered in the annual appropriation bill in any year to be raised for the several general funds, library and other purposes, and all sums ordered in said bill to be levied, shall forthwith be certified by the Village Clerk to the Assessor and shall be levied and collected upon the assessed valuation of all taxable property within the village.

Section 12. No improvement work, repairs or expense to be paid out of any general fund (excepting as herein otherwise provided) shall be ordered, commenced or contracted for, or incurred in any fiscal year, unless in pursuance of an appropriation specially made therefor in the last preceding annual appropriation bill, nor shall any expenditure be made or any liability be incurred in any year, for any such work, improvement, repairs or for any purpose exceeding the appropriation for that purpose in said bill.

Section 13. All money and taxes raised, loaned or appropriated for the purpose of any particular fund shall be paid into and credited to such fund, and shall be applied to the purpose for which such moneys were raised and received, and to none other. Moneys not received or appropriated for any particular fund shall be credited to the general fund, and not be transferred into any other fund. At any meeting after the passage of the Appropriation Bill and after at least one week's notice in a newspaper of general circulation in the village, the Commission may, by a vote of three members, amend such Bill so as to authorize the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available revenues not included in the annual budget.

Section 14. Neither the Commission nor any officer or employee of the village shall have the authority to make any contract involving the expenditure of public money or impose upon the village any liability to pay money until a definite amount of money shall have been appropriated for the payment of all pecuniary liability of the village under such contract or in consequence thereof, and any contract entered into without such appropriation having been made shall be ab initio null and void as to the village; provided, first, that nothing herein contained shall prevent the Commission from providing for the payment of any expenses the necessity of which is caused by any casualty, accident or public calamity arising after the annual appropriation ordinance; and second, that the provisions of this section shall not apply to or limit the authority conferred in relation to the bonded indebtedness.

Section 15. If during any fiscal year, there shall arise some unforeseen emergency by which any bridge, tunnel, railway, street, sewer or public highway shall become dangerous to the public health, convenience or welfare, or by which it shall become a public necessity to expend money on the repair of any public building to an amount exceeding the sum then on hand available for that purpose, the Commission shall so declare by resolution, stating the circumstances which cause such conditions, which resolution shall thereupon declare an expenditure necessary for the public health, convenience or welfare, and the Commission may borrow such sum not exceeding \$5,000.00, as may be necessary to repair such damage and provide for such public health, convenience or welfare, which loan shall be included in the next annual budget, and when collected applied to the extinguishment of said debt; provided, however, no new construction work shall be provided for in this manner. And in case a greater sum than \$5,000.00 shall be needed because of such emergency, then and in that case such further sum may be needed may in like manner be borrowed for such purpose, provided such action shall be approved by the electors of the Village, when submitted to them at a general or special election called for that purpose.

Section 16. It shall be the duty of said Commission each and every year, so long as the Village shall remain in debt, to include in the taxes levied a sum sufficient to pay all bonds and interest coming due in said year.

Section 17. The Commission shall cause a continuous audit to be made of the books of accounts, records and transactions of the administrative departments of the Village. Such audit, at least once during each fiscal year, shall be made by a certified public accountant. The duties of the auditor shall include the certification of all statements required under Section 5 of Chapter X of this Charter. Such audits shall include a general balance sheet exhibiting the assets and liabilities of the Village, supported by departmental schedules and schedules for each utility publicly owned or operated, summaries of income and expenditures supported by detailed schedules and also comparisons in proper classifications with the last previous year.

Section 18. On or before the thirty-first day of December of each year, the Commission shall audit the accounts of the Treasurer and other officers of the Village, and so far as practicable, of all persons having claims against the Village, and shall make out a statement in detail of the receipts and expenditures of the corporation during the preceding fiscal year which statement shall distinctly show the amount of all taxes raised during the year for all purposes, and the amount raised for each fund; and the amount levied by special assessment; and the amount collected on each; also the items and amounts received from all other sources during the year, also the several items of all expenditures made during the year, and the objects thereof, classifying the same for each purpose separately, and containing such other information as shall be necessary to a full understanding of the financial concerns of the Village. The report of such audit for each year shall be printed and a copy thereof furnished to each member of the Commission and to each citizen who may

apply therefor, and a condensed summary thereof may be published by the Commission.

Assessment Roll

Section 19. The Assessor of said Village shall, on or before the second Monday in May in each year, make an assessment roll containing a description of all the real property and the aggregate amount of all the personal property liable under the laws of the state to taxation in the village, and the name of the owner, agent, or person liable to pay taxes thereon, if known, and shall set down in such roll the valuation of such property, as its true cash value placing the value of the real and personal property in separate columns, and in so doing he shall conform to and be governed by the provisions of law governing supervisors of townships performing like services, unless otherwise in this charter provided.

Notice of Review of Assessment Roll

Section 20. Immediately after the completion of such assessment roll, the Assessor shall give notice thereof, and of the time and place in said Village, when and where the assessment will be reviewed, and that any persons deeming themselves aggrieved by the assessment may then be heard. Such notice shall be given by posting copies thereof in three conspicuous public places in the village, not less than seven days before the day of review, or by publishing the same once in a newspaper of general circulation in the village, designated by the Commission, not less than seven days before the day of review.

BOARD OF ASSESSMENT AND REVIEW
Powers and Duties

Section 21. At the time appointed for the review, the Board of Assessment and Review as hereinbefore constituted, shall meet at the place designated in the notice and continue in session two days or such longer time as the Commission may direct, for the purpose of reviewing and correcting such assessments; and for such purpose the Board shall have the same powers and perform like duties in all respects as are by general law conferred upon and required of boards of review in townships, in reviewing assessments in townships. They shall hear the complaints of all persons considering themselves aggrieved by such assessment, and if it shall appear that any person has been wrongfully assessed, or omitted from the roll, the Board shall correct the roll in such manner as it shall deem just. Any person aggrieved by the action of the Board may appeal therefrom to the Commission by filing with the Village Clerk a statement in writing of his reasons therefor, on or before the next regular meeting of the Commission held after the completion of such review by the board.

Roll to be Certified to Commission

Section 22. Said board shall make a record of all changes made in the roll, which record shall be signed by them and deposited with the Clerk. Immediately after the review of the assessment roll as aforesaid, the board shall certify the roll under its hands and deposit same with the Clerk, who shall report same to the Commission. All insertions made in such roll shall be made and remain in red ink.

Confirmation of Roll

Section 23. At the next regular meeting of the Commission or any other time appointed for that purpose, the Commission and assessor shall meet, and there or at some adjourned meeting, the Commission may in its discretion, review the assessments generally but whether so reviewing the same or not shall hear any objections to any assessment which may be made by any person deeming himself aggrieved by the action of the Board who shall have duly appealed therefrom; and the Commission shall correct the same if necessary, and confirm it as reported or as corrected; or they may refer the assessment back to the assessor for revision, or annul it and direct a new assessment, in which case the same proceeding shall be held as in respect to the previous assessment. When an assessment roll shall be confirmed, the Clerk shall endorse a certificate thereof upon the roll, showing the date of confirmation. When the assessment roll, including that for a special assessment, is confirmed, the same shall be final and conclusive.

Commission to Determine Amount to be Raised by General Tax

Section 24. The Commission, after an examination of the assessment roll, shall determine the several amounts required to be raised by general tax for the several general funds of the Village, and the aggregate thereof, and shall certify the same to the Village Treasurer. When such general taxes shall be received by the Treasurer they shall be apportioned to the several general funds of the village pro rata according to the several amounts of said funds so certified.

Roll to be Certified to Assessor

Section 25. The Commission, after such examination of the assessment roll, shall certify the same to the Assessor, together with the total amounts which are required to be raised by general tax; and all amounts of special assessments which are required to be reassessed upon any lands, premises or against any person, with a particular description of the lands and property to be re-assessed, and the amount to be re-assessed upon each parcel of land, and the name or names so far as known of the persons chargeable with such tax, which certificate, endorsed upon or annexed to the roll, shall be signed by the President and Clerk.

Assessor Shall Apportion Amounts on Roll

Section 26. Upon receiving the assessment roll, with the certificate of the several amounts to be raised thereon, as provided in the preceding section, the assessor shall proceed to estimate, apportion and set down in columns opposite to the several valuations of real and personal property on the roll, in proportion to the individual and particular estimates and valuations of real and personal property on the roll, the respective sums in dollars and cents apportionable to each, placing the general taxes in one column, all special assessment taxes in a second column, and the total of all taxes assessed to each valuation in the last column of the roll.

Treasurer's Warrants

Section 27. After extending the taxes as aforesaid, and not later than the third Monday in June in each year, the assessor shall cause said assessment roll, certified under his hand, to be delivered to the Treasurer, with the warrant of the President of the Village annexed thereto, directing and requiring him to collect from the several persons named in said roll the several sums mentioned therein opposite to their respective names, as a tax or assessment, and authorizing him, in case any person named therein shall neglect or refuse to pay such sum, to levy the same by distress and sale of his, her, or their goods and chattels, together with the costs and charges of such distress and sale and directing him to collect all taxes by a certain day therein named, which day shall be not less than thirty nor more than ninety days from the date of said warrant. The President may renew said warrant from time to time by order of the Commission, and for such time as the Commission shall direct; provided, that the time shall not be extended later than the first Monday in November in any year.

Collection of Taxes

Section 28. Immediately upon receiving the tax roll, with the warrant thereto annexed, as provided in the preceding section the Treasurer shall proceed to collect the taxes levied therein according to the direction of said warrant.

Sale of Personal Property to Satisfy Taxes

Section 29. In case any person shall neglect or refuse to pay any tax imposed upon any real estate or personal property belonging to him, as aforesaid, the Treasurer shall collect the same by distress and sale of the goods and chattels of the said person liable to pay the same, wherever such goods and chattels may be found, either in said village or elsewhere in the County of Oakland, or in any adjoining county first giving public notice of such sale in the manner and time required by law in cases of sales made by township treasurers, and for such purpose and for the collection of the taxes aforesaid, the Treasurer may bring suit therefor, and shall have all the powers and perform the like duties, so far as applicable, as are conferred upon or required of township treasurers, in the collection of taxes levied in townships.

Treasurer's Return to County Treasurer

Section 30. Within two weeks after the expiration of the time limited in the warrant for the collection of the taxes levied in said roll, or within two weeks after the time to which said warrant may have been renewed or extended, if the Treasurer has been unable to collect any of the real property taxes on his roll, it shall be his duty to return all such unpaid taxes on real property to the county treasurer in the same manner and with like effect as returns by township treasurers. The taxes thus returned shall be collected in the same manner as other taxes returned to such county treasurer are collected under the provisions of the general tax laws of the state, and the same rate of interest and all amount of charges shall be collected thereon, and all taxes upon lands so returned as delinquent shall be and remain a lien thereon until paid.

Sale and Redemption of Lands

Section 31. Moneys received for such sale shall be paid over to the Village Treasurer. All of the provisions of the general tax law relative to the sale and redemption of lands returned for delinquent taxes shall apply to the sale and redemption of lands returned for delinquent taxes, as assessed under the provisions of this charter.

Treasurer May Bring Suit

Section 32. Whenever the Treasurer shall be unable to collect any tax assessed upon personal property in the Village, it shall be lawful for the Treasurer of the Village to bring suit, in the name of the Village, for the recovery thereof, against the person or persons against whom the tax was assessed before any court of competent jurisdiction, and to take and use all lawful means to enforce the payment of such tax; and in such cases all the provisions of law applicable to suits and the evidence therein, brought by township treasurers in the name of their township for such purposes, shall apply.

Commission May Borrow in Anticipation of Taxes

Section 33. The Commission may borrow, in any year, in anticipation of the collection of taxes for the same year, such sum as may be necessary to defray current expenses. The money so borrowed shall be so repaid from such tax when collected.

Bonds May be Issued in Anticipation of Special Assessments

Section 34. The Commission is authorized and empowered to issue bonds to the amount of any special assessment or to the amount of the aggregate of all the installments of a special assessment in anticipation of the collection thereof. Such bonds shall draw interest at a rate to be determined by the Commission, not exceeding six (6%) per cent per annum, however, and shall be payable out of the Special Assessment District Fund, when the assessment is collected. Such bonds shall be payable in two years or less, as the Commission shall determine from the time limited for the collection of the special assessment by the Village Treasurer. After the assessment is divided into installments the bonds shall be apportioned against the amounts of the several installments in such manner as the Commission may determine, and shall severally be payable in two years or less from the time limited for the collection of the several installments by the Village Treasurer. All assessments when collected, shall be set apart into a separate fund for the payment of such bonds. Contractors for the construction of street pavements and sewers, may be required to take their pay in said bonds. Said bonds in no event shall be sold or otherwise disposed of at less than their par value plus accrued interest to date of sale.

Bonds May be Issued for Village Portion of Local Improvements, etc.

Section 35. The Commission is further authorized and empowered to issue bonds for the village portion of local improvements, not to exceed forty per cent of the cost of such improvements, refunding bonds and bonds for relief from fire, flood or calamity, or for payment of judgments.

Three-Fifths Vote Required to Borrow

Section 36. Whenever any sum of money shall be required for any corporate purpose other than those set forth in Sections 30, 34 and 35, such sum may be raised by the issue of bonds or otherwise, only if authorized by a three-fifths vote of the electors voting thereon at a regular or special village election. Before any resolution submitting the question of borrowing money shall be adopted by the Commission, it shall cause to be made an estimate of the cost or expense of the work or improvement in connection with which it is proposed to borrow the money.

Notice of Submission to Vote

Section 37. The proposition to raise the additional amount by tax, as provided in Section 4 of this charter, or the proposition to raise by loan money for any corporate purpose, as provided in the preceding section, shall be submitted to a vote of the qualified electors at the regular village election or at a special election to be called for that purpose. Such submission shall be by resolution of the Commission, which shall distinctly state the purpose of the expenditure for which money is required, the amount proposed to be raised therefor and whether by tax or loan, shall appoint the time when the vote shall be taken and shall prescribe the contents of the ballots by which the same shall be voted upon. Notice of such proposition to be voted upon shall be given in the manner prescribed in Section 5 of Chapter IV of this charter.

Money—How Drawn From Treasury

Section 38. No money shall be drawn from the treasury except in pursuance of the authority and appropriation of the Commission, and upon the warrant of the Clerk, countersigned by the President. Such warrant shall specify the fund from which it is payable and shall be paid from no other fund. No warrant shall be drawn upon the treasury after the fund from which it should be paid has been exhausted. Any such warrant shall be void as against the village.

Requirements as to Bond Issues

Section 39. No loans shall be made by the Commission, or by its authority, exceeding the amounts prescribed in this charter. For any loans lawfully made, the bonds of the village may be issued by the Commission. The Commission shall have the power to fix the time and place of the payment of the principal and interest of the bonds of the village, but the rate of such interest shall not exceed six per cent per annum. Such bonds shall not be sold for less than their par value. A record showing the dates, numbers and amounts of all bonds issued, and when due, shall be kept by the Clerk. When deemed necessary by the Commission to extend the time of payment, new bonds may be issued in place of former bonds falling due, in such manner as merely to change but not increase the indebtedness of the village. No bonds shall be issued, without creating a sinking fund for the payment of the same, except special assessment bonds, which are a charge upon a special district created for the payment thereof, and serial bonds payable annually.

Form of Bonds

Section 40. Every bond issued by the Village shall contain on its face a statement specifying the object for which the same is issued, and if issued for any purpose of raising money for any public improvement, the particular public improvement shall also be specified on the face of such bond, and it shall be unlawful for any officer of such Village to sign or issue any such bond without such matters are set forth on the face of the same as aforesaid, or to use bonds or the proceeds from the sale thereof, for any other object than that mentioned on the face of such bond, and any such officer who shall violate any of the provisions of this section shall be deemed guilty of a misdemeanor and shall, upon conviction thereof, be punished by a fine not exceeding one hundred dollars, or by imprisonment in the county jail for a period not exceeding 90 days, or by both such fine and imprisonment in the discretion of the court.

Borrowing Limit

Section 41. No indebtedness shall be incurred by the issue of bonds or otherwise in any sum which, including existing indebtedness shall exceed ten per centum of the assessed valuation of the real and personal property within the village subject to taxation as shown by the last preceding assessment roll of the village. Moneys on hand in a sinking fund limited to the payment of indebtedness may be treated as a reduction of such indebtedness to that extent; provided, that in case of fire, flood or other calamity requiring an emergency fund for the relief of the inhabitants of the village, or for the repairing or rebuilding of any of its municipal buildings, works, bridges, tunnels, subways or streets, the commission may borrow money due in not more than three years and in an amount not exceeding one-fourth of one per centum of the assessed valuation of the village notwithstanding such loan may increase the indebtedness of such village beyond the limitations fixed by this charter. Provided further, that in connection with the acquisition or operation of any public utility which the village is authorized to acquire or operate, the village may issue bonds therefor beyond the general limit of bonded indebtedness above set forth, provided that such mortgage bonds issued beyond the limit of general indebtedness above described, shall not impose any liability upon the village, but shall be secured only upon the property and revenues of such public utility, including the franchise, and shall state the terms upon which in case of foreclosure, the purchaser may operate the same, which franchise shall in no case extend for a longer period than twenty years from the date of the sale of such utility and franchise on foreclosure. Provided, further, that the village shall not have power to issue mortgage bonds to be secured by a mortgage upon such utility in excess of fifty per cent of the amount for which such Village may become indebted by the issue of bonds for such public utility.

CHAPTER XIII
Municipally Owned Utilities May be Constructed
By Village

Section 1. Said Village shall have authority to acquire by purchaser, condemnation or appropriation and to construct, maintain, operate and extend water works for the