PROPOSED CHARTER

of the CITY OF BIRMINGHAM, MICHIGAN

(Continued from Preceding Page)

Shall mentioned on the face of such bond. Any officer, who shall violate any of the provisions of this section shall be deemed guilty of a misdemeanor.

Section 5. Bonds of the city shall be signed by the mayor and attested by the clerk under the seal of the city. The coupons evidencing the interest upon such bonds may be executed with the facsimile signatures of the mayor and the clerk. A complete and detailed record of all bonds shall be kept by the city treasurer.

Section 6. Emergency bonds, bonds issued to pay a judgment or judgment of any court against the city, refunding bonds, and notes issued in anticipation of the collection of taxes may be issued pursuant to the provisions of the statutes of the State of Michigan.

Section 7. The commission shall have power to borrow in anticipation of the receipts from special assessments for the purpose of defraying the cost of the improvement for which such special assessments were levied, but only after the special assessment roll has been confirmed. Such loans shall not exceed in the aggregate in principal amount the aggregate amount of such special assessments, which bonds shall bear such rate of interest, not in excess of six per cent (6%) per annum, as the commission may determine. Such bonds shall be secured by the faith and credit of the special assessment district only, except such bonds as are issued against the city's portion of the cost of said improvement, which latter bonds shall be the general obligations of the city. The special assessments when collected shall be set apart in a separate fund for the payment of said bonds. Said bonds shall not be sold or otherwise disposed of at less than their par values.

The improvement for which such special assessments shall have been levied shall not be begun nor contracted for until the city shall have received from the sale of bonds or from other sources the estimated cost of such improvement; provided that this limitation shall not apply to the preliminary plans and estimates.

Section 8. Whenever any portion of the cost of any improvement shall be assumed by or charged to the city at large and the balance of such cost assessed to the property benefited, if the commission shall provide for the payment of the city's portion of such cost in installments, then in such case bonds may be issued in anticipation of the payment of the amount assessed to the city at large the same as they may be issued in anticipation of the payment of the amount assessed to the benefited property. There shall be appropriated each year an amount sufficient to pay such bonds issued against the city's portion when the same fall due. Nothing in this section contained shall be construed to require the collection of the city's portion of the cost of any improvement in the manner herein specified.

Section 9. The city commission shall make such investments of the moneys in the sinking fund or funds, and such disposals of securities held in such fund as they may deem expedient, provided however, that investments shall be made in only such securities as are approved by the laws of the state. The city treasurer shall have the custody of all securities and moneys held in the sinking fund.

Section 10. The city may for the purpose of acquiring, owning, purchasing, constructing or operating any public utility within the scope of its powers, issue mortgage bonds therefor beyond the general limits of bonded indebtedness herein prescribed; provided that such mortgage bonds issued beyond the general limits of bonded indebtedness herein prescribed shall not impose any liability upon the city, but shall be secured only upon the property and revenues of such public utility, including its franchise, revocable by the city, stating the terms upon which in default of foreclosure the purchaser may operate the same; and provided further that said mortgage bonds shall be sold to yield not to exceed six per cent (6%) per annum; and provided further that there shall be created a sinking fund for the payment of such mortgage bonds as maturity by setting aside such percentage of the gross or net earnings of such utility as may be deemed sufficient, for such payment.

CHAPTER IX

General Assessments and Taxation

Section 1. The city assessor shall, before the first Saturday in May next thereafter, make an assessment roll of all persons and property liable and assessable by the state to taxation in the city, and in so doing, unless otherwise provided in this charter, he shall conform to and be governed by the provisions of the general laws of the state governing assessing officers performing like duties in the assessment of persons and property for state, county and school taxes.

Section 2. The subjects of taxation for municipal purposes shall be the same as for state, county and school purposes under the general laws of the state.

Section 3. The board of review shall meet for the purpose of reviewing said corrected assessment roll, at a designated place in the city, on the second Thursday in May of each year, and shall continue in session three days between the hours of nine o'clock A. M. and eight o'clock P. M. on each of said days. Notice shall be given of such meeting, by publishing such notice once in a newspaper in circulation in the city, at least seven days before the first day of review. Failure to give the notice herein specified shall not invalidate the assessment roll or any assessment therein contained. If necessary to complete its business, it may continue in session on one or more following secular days. It shall elect a chairman and a clerk. A majority shall constitute a quorum. The members of said board shall take the constitutional oath of office which shall be filed with the city clerk. For the purpose of reviewing and correcting assessments, the board of review shall have the same powers and perform like duties in all respects, as are by the general tax law conferred upon and required of boards of review in townships, in reviewing assessments in townships for state and county taxes. It shall hear the complaints of all persons considering themselves aggrieved by assessment, and if it shall appear that any person or property has been wrongfully assessed, or omitted from the roll, the board shall correct the roll in such manner as it shall deem just.

Section 4. The clerk of the board of review shall keep a record of the proceedings of the board and of all changes made in the roll, and shall sign and file the same with the city clerk, together with statements made by persons assessed.

Section 5. Immediately after the review of the assessment roll as shall be provided by the general tax laws, The omission of such endorsement shall not affect the validity of such roll. Upon the completion of said roll and its endorsement in the manner aforesaid, the same shall be conclusively presumed by all courts and tribunals to be valid, and shall not be set aside except for such causes as are provided in the general tax laws of the state for the setting aside of assessment rolls for state, county and school purposes.

Section 6. The assessment roll herein provided for shall be the assessment roll for state, county, school and city taxes and for any other taxes that may be authorized by law.

Section 7. After the board of review shall have approved such assessment roll, the assessor shall, within the proper time, spread thereon the amount of the state and county taxes, and also school taxes if raised at the time the state and county taxes, in the manner and form provided therefor by the general tax laws of the state. State, county and school taxes shall be levied, collected and returned in conformity with the general laws of the state.

Section 8. In all proceedings in relation to the assessment, spreading and collection of taxes for school purposes, and in relation to the receipt and disbursement of all moneys belonging to the school district, the city assessor, city clerk, and city treasurer shall have like powers and duties as are prescribed by the laws of the state for supervisors of townships, township clerks and township treasurers respectively.

Section 9. The commission shall have authority within the limitations of the state law, to raise annually by taxation such sums of money as may be necessary to defray the expenses and pay the liabilities of the city and to carry into effect the powers in this charter granted.

Section 10. Subject to the provisions of this charter and the statutes of the state, the commission shall levy such taxes each year as may be necessary to meet the appropriations made and all sums required by law to be raised on account of the city debt.

Section 11. The city clerk shall certify to the city assessor the total amount which the commission determines shall be raised by general taxes, the amounts of special assessments which the commission requires to be assessed upon any property or against any person; and all other amounts which the commission may determine shall be re-assessed against any person or property.

Section 12. After the endorsement of the assessment roll by the chairman and the clerk of the board of review, the assessor shall prepare a copy thereof to be known as the "City Tax Roll," and upon receiving the said certificate of the several amounts to be raised, as provided in the preceding section, the assessor shall proceed to assess the several amounts thereof as determined by the commission to be re-assessed against persons or property as herein provided, and shall also proceed to assess the amounts of the general city tax according and in proportion to the several valuations set forth in said assessment roll. He shall set down in one column opposite to the several valuations of real and personal property on said tax roll the respective sums in dollars and cents thereon estimated to each, placing general taxes in one column, school taxes in another, the same time as city taxes, in the next column, special assessments in the next column, and the amounts of any other assessments in the following columns or columns.

Section 13. After extending the taxes upon the roll, the assessor shall certify under his hand said tax roll, and the mayor of the city shall annex his warrant thereto, directing and requiring the collector to collect from the several persons named in said roll the sums mentioned therein opposite their respective names as a lien upon the property assessed, and authorizing him, in case any person shall neglect or refuse to pay such sums, to levy the same by distress and sale of his or their goods and chattels, together with the fees and charges of such distress and sale. Said warrant shall further direct that all taxes paid on or before the thirty-first day of August of the same year shall be collected without additional charge and that there shall be added to all taxes paid after said thirty-first day of August three-fourths of one per cent (¾ of 1%) for each and every month and fraction of a month that the same remains unpaid. The assessor shall prepare a duplicate copy of said city tax roll and certificate and the assessor shall endorse a duplicate thereon of said warrant and annex the same thereto. Said roll to be known as the duplicate city tax roll. Said city tax roll so annexed to said warrant, together with the duplicate thereof, shall be delivered by the assessor to the treasurer on or before the first day of July of the same year. In event said tax roll or the duplicate thereof shall be lost or destroyed, a new roll and warrant may be made. Said city tax roll shall be deposited with the county treasurer at the time provided by law. The city treasurer shall endorse upon the duplicate tax roll payments made on taxes assessed therein and such duplicate city tax roll shall become the official record of the city upon the deposit of the city tax roll with the county treasurer.

Section 14. Whenever any person fails to pay the taxes on any property shall pay at least thirty per cent (30%) thereof on or before the tenth day of July of the year in which such tax is assessed, the treasurer shall give to such date prior to the collection fee in writing, specifying the time in which he will pay the remainder of said tax before the first day of March of the next succeeding calendar year, and shall, at the time of giving such notice, receive from the said person the amount equal to two per cent (2%) of said remainder of said tax, he shall have the right thereafter to pay the said remainder of said tax, he shall have the right thereafter to pay the said remainder of said tax in installments without any further penalty, at any time on or before the first day of March of the next succeeding calendar year, subject to the addition of three-fourths of one per cent (¾ of 1%) for each and every month or fraction thereof, that such remainder shall remain unpaid after the thirty-first day of August of the year in which said tax is assessed. The city treasurer shall give to each person making payment of said tax an appropriate receipt showing the amount and proportion of the tax paid and that notice has been received that the remainder of said tax will be paid before the first day of March, and shall make an entry of such payment and notice on the proper tax roll.

Section 15. Within thirty days after receiving the "City Tax Roll" and within like time after receiving the "General Tax Roll" covering state and county taxes, the city treasurer shall give notice by mail to each taxpayer whose name and post-office address appears on the assessment roll, stating the amount of tax assessed to him and a brief description of the property taxed, but neither the failure to send such notice nor error in such notice shall invalidate the regularity of any tax.

Section 16. City taxes shall be due on the first day of July of the year when levied and shall be payable as stated in the warrant of the mayor annexed to said roll.

Section 17. The city taxes when assessed shall be a debt due to the city from the persons to whom they are assessed, and the amounts assessed on any interest in real property shall be a first lien on the first day of July following the same as upon such real property, and be first in rank and prior to all other liens for such amounts and for all interest and other charges thereon, and shall continue until paid thereof. All personal taxes shall also be a lien upon the property of the persons so assessed from and after the first day of July in each year and shall so remain until paid, and such lien shall take precedence over all other claims and encumbrances and liens upon said personal property whatsoever, whether created by mortgage, execution, levy, judgment or otherwise, and whether arising before or after the assessment of said personal taxes, and no transfer of said personal property shall operate to divest or destroy such lien except where such personal property shall be sold in the regular course of retail trade.

Section 18. In case any person shall neglect or refuse to pay the tax imposed upon any real or personal property belonging to him, as aforesaid, the city treasurer may enforce the collection thereof by distress and sale or by suit, in the name of the city, in the same manner and to the same extent as township treasurers may enforce the payment of state and county taxes.

Section 19. If the treasurer has been unable to collect any of the city taxes on said roll on real property before the first day of March next following the date when said roll was received by him, then 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 required by township treasurers of state and county taxes. Such returns shall include all the additional charges hereinbefore provided for which shall be added to the amount assessed to such property designated as the owner of any such lot or parcel of land, and such returns shall be made and such additional charges shall be added to each description. The taxes thus returned shall be collected by the county treasurer in the same manner as other taxes returned to the county treasurer are collected under the provisions of the general tax laws of the state, and the same shall be collected with interest and all charges shall be collected thereon, and such taxes so returned as delinquent shall be and remain a lien on such lands until paid.

Section 20. Moneys collected by the county treasurer from the sale of lands for delinquent city taxes, shall be paid over to the city treasurer as required by state law. All the provisions of the general laws relative to the sale and redemption of lands returned for delinquent taxes shall apply to the sale of such lands returned for delinquent taxes assessed under the provisions of this charter.

Section 21. The commission shall have the power, whenever it shall appear that any tax or special assessment has been illegally assessed, to refund the same or such illegal portion thereof if collected, or if not collected to vacate the tax or assessment, in whole or in part. No such action on the part of the commission shall affect the validity of any tax or any assessment levied or collected in any other tax or assessment district. In case of the refund or vacation of a tax or special assessment, the commission shall have power to order the same or any portion thereof to be re-assessed if a valid assessment shall have been made in the first instance.

Section 22. Any person owning an undivided share or any other part of a parcel of real property, assessed in one description, may pay the city treasurer the tax on the share or part owned by him, and thus owned by paying an amount having the same relation to the whole tax as the value of the part on which payment is made has to the value of the whole parcel. The person making such payment shall describe the part or share upon which the payment is made, and a receipt shall be given and the record of the receiving officer shall show such description and by whom paid; and in case of the sale of the remaining part of such property for non-payment of taxes, he may purchase the same in like manner as any disinterested person could. The value of the share or part owned by the city assessor who before making such determination shall set a time for hearing and shall notify the interested parties by mailing a registered mail at their last known address, such notice to be mailed at least ten days before the hearing. Any person aggrieved by such determination may appeal therefrom to the board of review by filing notice thereof with the city clerk within ten days after the date of such decision. The board of review shall then without delay review such decision and either affirm or modify the same.

Section 23. It shall be the duty of the city treasurer, when requested so made by any party, to issue his certificate showing all unpaid taxes, special assessments, and other charges which are a lien upon any specified property, and which are payable at his office, and he may collect a fee for such certificate authorized by the city commission in charge of such fees, and upon being such fee as the commission shall establish. The fees and penalties so collected shall be paid into the city treasury and credited to the general fund. The issuance of such certificate shall not create any liability upon the part of the city treasurer, except that in event of fraud in the issuance thereof, the city treasurer actually issuing the same shall be liable therefor.

Section 24. The fees and penalties for the collection of all taxes provided for by this charter, or the general laws of the state shall belong to the city and shall be paid by said treasurer into the city treasury.

Section 25. The city clerk, after the commission has determined the several amounts which they require to be assessed upon any property or against any person, shall set down in the several funds of the city, and the aggregate thereof, shall certify the same to the city treasurer. When such general taxes shall be received by the treasurer, they shall be apportioned to the several funds of the city pro rata according to the several amounts of said funds certified.

CHAPTER X

Special Assessments

Section 1. Subject to the restrictions hereinafter provided the commission shall have power to provide for the payment of the expense of a public improvement by levying and collecting special assessments upon property specially benefited. Such assessments shall be levied according to benefits. The cost of surveys and plans for a public improvement and all expenses incident to the proceedings for the making of such improvement and the special assessment therefor, shall be deemed to be a part of the cost thereof. If the cost of such public improvement shall not been definitely determined, then the same may be made upon the basis of the estimated cost. After any part of the cost of any public improvement shall have been borne by special assessment against the lands and property benefited, the cost of any replacement of such improvement shall, to the extent of the original improvement, be paid from the general funds of the city and no part thereof by special assessment.

Section 2. No more than eighty-five per cent (85%) of the cost of any such public improvement shall be borne by special assessment, and unless there are funds on hand appropriated for such purpose no part of the cost of such public improvement in excess of twenty-five per cent (25%) of the total cost thereof, shall be paid or assumed by the city unless the same shall have been approved by a vote of two-thirds (2/3) of the electors voting upon such proposition at the election at which the same shall be submitted.

Section 3. No special assessment to defray the cost of any public improvement or any part thereof shall be made except upon the affirmative vote of at least five (5) of the commission, unless a petition for such improvement has been filed with the city clerk signed by property owners whose property in the special assessment district will be assessed for not less than seventy-five per cent (75%) of the total assessment against private property. If it shall appear that such petition was not signed by a sufficient number of property owners, then the special assessment roll shall not be confirmed until there has been filed with the clerk a supplemental petition signed by a sufficient number of owners of real estate in said special assessment district who did not, or whose predecessors in title did not, sign the original petition, so that together the original and supplemental petitions will meet the above requirements. Such petition or petitions shall in no event be mandatory upon the commission. Where property is being sold on land contract, the petition shall be signed by both the contract purchaser and the fee holder. Such petition in addition to the signatures of the owners shall contain a brief description of the property owned by the respective signers thereof. Such petition shall be verified by the affidavit of the owners, or by some person or persons with knowledge that said signers are such owners and that such signatures are genuine. Notice of the filing of such petition shall be given in the notice of the meeting of the commission to hear objections to the making of such improvement, and the determination of such commission after such hearing shall be final as to the sufficiency of the petition except as to the matter of sufficient signers thereof. In such case, the sufficiency of the petition and supplemental petition, if any, shall be determined by the commission in confirmation of the assessment roll and no questions thereafter shall be raised as to the sufficiency thereof.

Section 4. When the commission shall determine to make any public improvement and defray part of the cost thereof by special assessment, it shall so declare by resolution, stating the nature of the improvement and what part or proportion of the cost thereof shall be paid by special assessment, and what part shall be paid by the city, and shall designate the district or lands and premises upon which the special assessment shall be levied.

Section 5. Before ordering any public improvement, any part of the cost of which is to be defrayed by special assessment, the commission shall cause estimates of the cost thereof to be made, and also plans, when practicable, of the work and of the locality to be improved, and deposit the same with the clerk for public examination; and it shall give notice thereof and of the proposed improvement and of the district to be assessed, and of the time and place when the commission will meet and consider any objections thereto, by publishing such notice twice prior to such meeting in a newspaper circulating in the city, the first publication to be at least ten (10) days prior to such meeting. Such notice shall be mailed by the clerk, at least five (5) days prior to such meeting, to each person who according to the last city tax roll is the owner of any real estate within the district to be assessed, at the address appearing in said tax roll. The affidavit of the clerk as to such mailing shall be conclusive proof thereof, and in such affidavit it shall not be necessary to list the names of such owners but to refer to them generally. If the address of any person is marked unknown in said tax roll, then no notice need be mailed to such person.

Section 6. When any special assessment is to be made upon the lands and premises in any special assessment district, the commission shall by resolution direct the same to be made by the assessor and shall state therein the total amount to be assessed and describe or designate an assessment district comprising the lands and premises to be assessed.

Section 7. Upon receiving such orders and direction, the assessor shall make out an assessment roll, entering and describing therein all the lots and parcels of land to be assessed, with the names of the respective owners thereof, and shall levy thereon and against said several lots and parcels of land the amount to be assessed against private property. If the assessment is to be payable in installments, then he shall specify in said roll the amount of the total assessment against any lot or parcel of land and the amount of each installment thereof. If the city at large has assumed a portion of the cost of such improvement and the same is payable in installments, then the assessor shall likewise assess such portion to the city at large. In all cases where the ownership of any description is unknown to the assessor he shall, in lieu of the name of the owner, insert the word "unknown" and if by mistake or otherwise, any person shall be improperly designated as the owner of any lot or parcel of land, or if the same shall be assessed without the name of the owner, or with the name of a person other than the owner, such assessment shall not for such causes be vitiated, but shall, in all respects, be as valid upon and against such lot or parcel of land as though assessed in the name of the proper owner. When the assessment shall have been confirmed, it shall be a lien on each such lot or parcel of land and shall be collected as in this charter provided. Such liens shall have the same priority rights as tax liens upon real property.

Section 8. The assessor shall assess upon each lot or parcel of land, such relative portion of the whole sum to be levied against all lots and parcels of land, as shall be equal to the relative benefit resulting to such lot or parcel of land from the improvement.

Section 9. When the assessor shall have completed the assessment roll, he shall report the same to the commission. Such report shall be signed by him, and may be in the form of a certificate, endorsed on the assessment roll, as follows:

TO THE COMMISSION
of
THE CITY OF BIRMINGHAM

I hereby certify and report that the foregoing is a special assessment roll made by me pursuant to a resolution of the commission of said city adopted (give date), for the purpose of paying the cost for the (insert here object of the assessment); that in making such assessment I have, as near as may be, according to my best judgment, conformed in all things to the direction contained in the resolution of the commission hereinbefore referred to, and the charter of the city relating to such assessment.

Dated .....

..... Assessor

Section 10. When any expense shall be incurred by the city upon or in respect to any separate or single lot or parcel of land which, by the provisions of this charter, the commission is authorized to charge and collect as a special assessment against the same, and not being that class of special assessments required to be made pro rata upon the several lots or parcels of land in a special assessment district, on account of the labor, material or services for which such expense was incurred, with a description of the premises upon or in respect to which the expense was incurred and the name of the owner, or person chargeable therewith, if known, shall be reported to the commission in such manner as it shall prescribe. The provisions of the preceding sections of this chapter with reference to special assessments generally, and the proceedings necessary to be had before making the improvements, shall not apply to assessments to cover the expense incurred in respect to that class of improvements contemplated in this section. No such improvement shall be made if liability therefor incurred by the city, until after at least ten (10) days' notice of intention to make such improvement shall have been given to the owner or owners, either by personal service of such notice or by publishing the same in a newspaper circulating in the city.

Section 11. The commission shall determine what amount or part of every such expense shall be charged, and the person, if known, against whom, and the premises upon which the same shall be levied as a special assessment, and as often as the commission shall deem it expedient it shall require all of the several amounts so reported and determined, and the several lots or parcels of land, and the persons chargeable therewith, respectively, to be reported by the clerk to the assessor for assessment.

Section 12. Upon receiving the report mentioned in the preceding section, the assessor shall make a special assessment roll, and levy as a special assessment therein, upon each lot or parcel of land so reported to him and against the persons chargeable therewith, if known, the whole amount or amounts of all the charges so directed as aforesaid to be levied upon each of such lots or parcels of land respectively, together with a penalty of ten per cent (10%), and when completed he shall report the assessment to the commission and thereupon the same proceedings shall be had and with like effect as is provided in this chapter for special assessments in other cases, except that the commission may require that the same be paid in one or any other number of installments not to exceed five; provided that notice of the filing of the special assessment roll in such cases, and of the reviewing of the same, may be given by mailing such notice by registered mail to the persons named in such roll at their last known addresses, respectively, instead of giving such notice by publication. If such notice is given by publication, the commission may order the cost thereof to be added to the roll, and the total sum so assessed, including to the amounts of the several assessments therein. It shall not be necessary to make a separate roll for each lot or parcel of land against which such an assessment may be made, but assessments against several lots or parcels may be included in one roll.

Section 13. When any special assessment roll shall be reported by the assessor to the commission, as in this charter directed, the same shall be filed in the office of the clerk and numbered consecutively. Before confirming such assessment roll, the commission shall appoint a time when the commission will meet and review such assessment, and shall cause a notice of such hearing and of the filing of such assessment roll, to be published twice prior to such hearing, in a newspaper circulating in the city, the first publication to be at least ten (10) days before such hearing. Such notice shall also be mailed by the clerk, at least five (5) days prior to such meeting, to each person whose name appears in said special assessment roll as the owner of property assessed therein, at the address appearing in said roll. The affidavit of the clerk as to such mailing shall be conclusive proof thereof, and in such affidavit it shall not be necessary to list the names of such owners but to refer to them generally. If the address of any person is marked unknown in said roll, then no notice need be sent such person. Any person objecting to the assessment may file his objections thereto in writing with the clerk. The notice provided for in this section may be in the following form:

NOTICE OF SPECIAL ASSESSMENT

Notice is hereby given that the special assessment roll heretofore made by the assessor for the purpose of defraying the cost of the (insert the object of the assessment and the locality of the proposed improvement in general terms) is now on file in my office for public inspection. Notice is also hereby given that the commission of the City of Birmingham will meet at ..... in said city on the ..... day of ..... 19.., at ..... o'clock ..... M. to review said assessment at which time and place opportunity will be given to all persons interested to be heard.

Dated .....

..... City Clerk.

Section 14. At the time and place appointed for the purpose as aforesaid, the commission shall meet and then and there, or at some adjourned meeting, review the assessment roll, and shall hear any objections to any assessment which may be made by any person deeming himself aggrieved thereby, and the commission may correct said roll as to any assessment, description or premises, or other matter appearing therein, and may confirm it as reported or as corrected, or it may refer the assessment roll back to the assessor for revision or it may annul it and direct a new assessment, in which case the same proceedings shall be had as in respect to the previous assessment. When a special assessment shall be confirmed, the clerk shall make an endorsement upon the roll showing the date of confirmation.

Section 15. When any assessment roll shall be confirmed by the commission it shall be final and conclusive unless, within twenty (20) days after such confirmation, action is instituted in the Circuit Court for the purpose of contesting such assessment roll.

Section 16. All special assessments, including deferred payments, shall from the date of confirmation thereof, constitute a lien upon the respective lots or parcels of land assessed, and until paid shall be a charge against the respective owners of the several lots and parcels of land, as assessed.

Section 17. All special assessments shall be payable in such number of approximately equal installments, not exceeding ten (10), as the commission may determine. The first installment of a special assessment shall be due and payable within thirty (30) days after confirmation, and one installment shall be due and payable each year thereafter upon the same day of the year as that upon which the roll was confirmed, with annual interest upon all unpaid installments to be fixed by the commission at a rate not exceeding six per cent (6%) per annum, provided that no interest shall be charged upon any amount paid within thirty (30) days after confirmation. The whole assessment against any lot or parcel of land may be paid to the city treasurer at any time in full with accrued interest and penalties thereon. If any special assessment or any installment of a special assessment is not paid when due, then such assessment or installment shall be deemed to be delinquent and there shall be collected thereon in addition to interest a penalty at the rate of one-half of one per cent (½ of 1%) for each month or fraction thereof that the same remains unpaid before being reported to the commission for the purpose of being re-assessed upon the city tax roll.

Section 18. In all cases of special assessment of any kind against any property where any such assessment shall prove to be invalid in whole or in part, the commission shall be and it is hereby authorized to cause to be re-assessed such special assessments, and to enforce their collection; and it is further provided that whenever for any cause, mistake or inadvertence, the amount assessed shall not be sufficient to pay that portion of the cost of the improvement which the commission has determined should be assessed against the property and the owners of property in the special assessment district, then it shall be lawful, and the commission is hereby directed and authorized to cause to be made an additional assessment upon all the property in such special assessment district to supply such deficit; and the commission is authorized to continue requiring such re-assessment or additional assessment until a valid and sufficient assessment shall have been made.

Section 19. No judgment or decree nor any act of the commission vacating a special assessment, shall destroy or impair the lien of the city upon the premises assessed, for such amount of the assessment as may be equitably charged against the same, or as by a regular mode of proceeding might have been lawfully assessed thereon.

Section 20. When any special assessment shall be confirmed, the commission shall direct the assessment so made in the special assessment roll, to be collected. The city clerk shall thereupon deliver to the city treasurer said special assessment roll to which he shall attach his warrant commanding the city treasurer to collect from each of the persons assessed in said roll the amount of any assessment assessed to and upon his name therein, and in case any person named in said roll shall neglect or refuse to pay his assessment, or any part thereof, upon demand, after the same has become due, then to levy and collect the same by distress and sale of the goods and chattels of such person. Said warrant shall require the city treasurer to make and to submit to the commission at its first meeting in May of each year, a sworn statement of all assessments or parts thereof in said roll which were delinquent on the first day of May of that year, which statement shall include a list of persons delinquent, if known, a description of the lots and parcels of land upon which such assessments remain unpaid, and the amount unpaid on each, inclusive of accrued interest and penalty.

Section 21. Upon receiving said special assessment roll and warrant the treasurer shall proceed to collect the amount assessed thereon. If any person shall neglect or refuse to pay his assessment upon demand, the treasurer shall seize and levy upon any personal property found within the city or elsewhere within the state of Michigan, belonging to such person, and sell the same at public sale, after giving a (10) days' notice of the time and place of such sale, by posting such notice in three public places in the city or township where such property may be found. The proceeds of such sale, or so much thereof as may be necessary for that purpose, shall be applied to the payment of the assessment, the costs and expenses of seizure and sale; and the surplus, if any, shall be paid to the person entitled thereto. Or such assessment may be collected by suit in the name of the city against the person assessed in an action of assumpsit.

Section 22. In case any assessment, or any part thereof, shall remain unpaid on the first day of May following the date when the same became delinquent, and shall be reported unpaid by the treasurer to the commission as aforesaid, the same, together with all accrued interest and penalty, shall be transferred and re-assessed on the next annual city tax roll in a column headed "Special Assessments" with a penalty of ten per cent (10%) upon such total amount added thereto, and when so transferred and re-assessed upon said tax roll shall be collected and paid in all respects as provided for other collections of city taxes.

Section 23. Moneys raised by special assessment to pay the cost of any local improvement shall be held in a special fund to pay such cost or to repay money borrowed therefor. Each special assessment account must be used only for the improvement project for which the assessment was levied. If there be a surplus, then such surplus shall be refunded pro rata as follows: Where the assessment has been paid in full, by a refund in cash to the owner of the premises at the time the refund was ordered made; and where the assessment has not been paid in full, by credit on the assessment roll.

Section 24. The commission may divide any improvement into parts or sections and provide for separate construction of such parts or sections, and may establish a separate special assessment district for each part or section, and may issue bonds against such separate district.

Section 25. No improvement, any part of the cost of which is to be assessed to a special assessment district, shall be made until the commission has first advertised for proposals for making such improvement, and has received and opened bids for the same. The commission may re-

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