

THE FOURTH CLASS CITY ACT (EXCERPT)
Act 215 of 1895

111.11 Ward supervisors; duties as to tax levy.

Sec. 11.

Each supervisor, shall, where the taxes are levied and collected on 1 tax roll, at the time of levying state and county taxes in his ward for the year, levy in the same roll upon all the taxable property in the ward, the amounts certified to him by the clerk of the board of supervisors as provided in section 9 of this chapter, to be raised for city, school and library purposes placing the city taxes in 1 column; and the school, library and schoolhouse taxes in another column, and he shall also levy, in the same roll, upon the lands, property, and persons chargeable therewith, all special assessments and sums reported to him by the city clerk, as provided in section 10 of this chapter, or in chapter 30 of this act, for assessment or re-assessment, in street districts, main or special sewer districts, or for other special assessments, placing all such special assessments in separate columns, and shall place the state and county taxes in other columns: Provided, That where the council has decided to have the taxes levied and collected in 2 installments, each supervisor shall, in the month of June in each year, levy in the July roll upon all taxable property in the ward, the amounts certified to him by the city clerk to be raised for city taxes, and special assessments, and he shall, at the time fixed in the general tax law, levy in the December roll, all sums to be raised for school, library and schoolhouse taxes, and all such taxes as were not paid on the fifteenth day of November next following the levy of such city taxes, and special assessments, together with interest thereon, from July first to December first, at 10 per cent per annum, placing said interest in a separate column headed "Penalty," and said penalty shall, thereafter be treated in all respects as an item of taxes. Such item of taxes, and each special assessment shall be entered in a separate column in such rolls, and the total taxes shall be entered in the last column of said roll.

History: 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3328 ;-- CL 1915, 3252 ;-- CL 1929, 2174 ;-- CL 1948, 111.11

Compiler's Notes: For provisions of chapter 30, referred to in this section, see MCL 110.1 et seq.