

**THE FOURTH CLASS CITY ACT (EXCERPT)**  
**Act 215 of 1895**  
Chapter XXXI  
**ASSESSMENT AND COLLECTION OF TAXES.**

**111.1 Tax assessment and collection by supervisors; city assessor, duties; rules.**

Sec. 1.

The supervisors of every city shall, in each year, make and complete an assessment of all the real and personal property within their respective wards liable to taxation under the laws of the state, and of all the property of any person liable to be assessed therein, in the same manner, and within the same time as required by law for the assessment of property in the townships of the state, and in so doing they shall conform to the provisions of law governing the action of supervisors of townships performing like services, and in all other respects within their respective wards, they shall, unless otherwise in this act provided, conform to the provisions of law applicable to the action and duties of supervisors in townships, in the assessment of property, the levying of taxes, and in the issuing of warrants for the collection and return thereof: Provided, That any city now incorporated, and which shall become re-incorporated under this act, now having an assessor for the assessment of property and the levying of taxes, such city may retain its present method of assessing property and levying taxes, and such assessor in office at the time this act shall take effect, shall remain in office until the expiration of the term for which he was appointed or elected and until his successor shall have been appointed and qualified. The council of any city re-incorporated under the provisions of this act may by ordinance provide for the appointment by the council upon the recommendation of the mayor, a city assessor who shall hold his office for 1 year from and after the first Monday in March of the year in which he shall have been appointed, and such appointment shall be made as aforesaid on or before the second Monday in April in each year. Such assessor shall make an assessment of all real and personal property within such city in the same manner, and have the same powers, and perform the same duties touching the assessment of such property and the levying of such taxes as are performed by supervisors in townships in such matters, which powers shall be exercised and duties shall be performed by such assessor instead of being executed and performed by the supervisor of the several wards in any such city as hereinbefore provided. Such assessor shall make his assessment of all such property in a single roll. Where, however, the council has decided to have the taxes levied and collected in 2 installments, such assessments shall be made in 2 separate rolls, 1 for the city taxes and special assessments to be known as the "city or July tax roll," the other for the state, county and school taxes, to be known as the "December tax roll," and in the making of such assessments and in the levying of taxes such city shall be treated as a whole or as 1 assessment district as townships are treated under the general tax laws of the state.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3318 ;-- CL 1915, 3242 ;-- CL 1929, 2164 ;-- CL 1948, 111.1

**111.2 Personal property; assessment; tax exemption.**

Sec. 2.

If any person residing in the city a part of the time during the year shall, in the opinion of any supervisor, unjustly or falsely claim exemption from taxation therein on the ground that he or she has a residence, and is taxed or liable to taxation elsewhere than in said city, the supervisor shall, notwithstanding, assess such person for such amount of personal property as in his opinion shall be just, and such assessment shall be conclusive as to the liability of such person to be assessed and to pay the tax levied in pursuance thereof, unless such person shall present to the treasurer, or officer requiring payment of such tax, a receipt duly signed and authenticated by the affidavit of some other collector of taxes, and also by the affidavit of the person charged with the tax, showing that such person has paid a tax upon all of the same property for the same year to such other collector or receiver of taxes.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3319 ;-- CL 1915, 3243 ;-- CL 1929, 2165 ;-- CL 1948, 111.2

### **111.3 Personal property; assessment; situs.**

Sec. 3.

All personal property found in any ward may be assessed therein, whether the owner thereof resides in such ward or elsewhere. If there shall be any doubt as to the ward in which any person shall be assessed for personal property belonging to such person, the board of review hereinafter mentioned may direct as to the ward in which the assessment shall be made, and any assessment so made shall be conclusive as to the liability of such person to be assessed in such ward for said property.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3320 ;-- CL 1915, 3244 ;-- CL 1929, 2166 ;-- CL 1948, 111.3

### **111.4 Property assessment; equalization.**

Sec. 4.

For the purpose of assessing all property equally in the whole city, the supervisors of the several wards shall meet and confer together from time to time, while making their assessments, and equalize their valuations in such manner as may be just.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3321 ;-- CL 1915, 3245 ;-- CL 1929, 2167 ;-- CL 1948, 111.4

### **111.5 Board of review; members, duties, compensation; equalization by county supervisors; apportionment.**

Sec. 5.

The supervisors of the several wards, the city assessor in cities providing for such officer, the mayor and the city attorney, shall constitute a board of equalization and review of the general assessment rolls of the several wards of said city, a majority of whom shall constitute a quorum for the transaction of business, but a less number may adjourn from day to day. They shall have power, and it shall be their duty, to examine said assessment rolls, and they shall have authority to and shall correct any errors or deficiencies found therein, either as to the names, valuations or descriptions; and of their own motion, or on cause shown, may reduce or increase the valuation of any property found on said rolls, and shall add thereto any taxable property in said city that may have been omitted, and shall value the same; and to strike from said rolls any property wrongfully thereon, and generally to perfect said rolls in any respect by said board deemed necessary and proper, for which services such members of said board shall receive 2 dollars per day while actually employed. If on examination they shall deem the valuation of the several wards to be relatively unequal, they shall equalize the same by adding to or deducting from the total valuation of the taxable property in any ward such an amount as, in their judgment, will produce relatively an equal and uniform valuation of the real estate in the city; and the amount added to or deducted from the total valuation in any such ward shall be so stated in the certificate attached to the assessment roll of such ward; and all taxes for state, county, school, general city and sewer purposes shall be apportioned according to said equalization, in the manner hereinbefore provided, and said equalization shall not be changed with regard to the relative valuation of the several wards of said city, and the board of supervisors of the county in which such city is located shall equalize such city as a unit the same as a township is equalized, and any amount added to or deducted from the total valuation of such city as a unit, shall be apportioned by the clerk of the board of supervisors among the several wards, according to the equalized valuation of the real property in each ward as fixed by the board of review.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3322 ;-- Am. 1899, Act 136, Imd. Eff. June 21, 1899 ;-- CL 1915, 3246 ;-- CL 1929, 2168 ;-- CL 1948, 111.5

**111.6 Board of review; meetings of board; officers; proceedings; statement, form; endorsed rolls returned to supervisors; finality.**

Sec. 6.

The said board shall meet on the third Monday in May in each year, at the council rooms in such city, at 9 o'clock in the forenoon, at which time and place notice shall be given by the clerk at least 2 weeks prior to the time of meeting, by publishing a notice thereof in 1 or more of the newspapers of said city, and also by posting the same in 3 public places in each ward of said city, at which time and place the several supervisors shall submit to said board their respective general assessment rolls. They shall select 1 of their number as chairman, and shall continue in session at least 4 days successively, and as much longer as may be necessary to complete the review, and at least 6 hours in each day, during said 4 days or more; and any person or persons desiring so to do, may examine his, her or their assessment on said rolls, and may show cause, if any exists, why the valuation thereof should be changed and the said board shall decide the same, and their decision shall be final. They may examine on oath any person touching the matter of his or her assessment, and the chairman or any member of said board may administer oaths. They shall keep a record of their proceedings, and all changes made in said rolls, and the amount added to or deducted from the total valuation in each ward shall be entered upon such record, which record shall be deposited with the city clerk, who shall be clerk of said board.

The decision of a majority of the members of said board upon all questions shall govern. The rolls as prepared by the several supervisors shall stand as approved and adopted as the act of the board of review, except as changed as herein provided. Said board shall have the same power and perform the same duties in all respects as boards of review of townships, in reviewing and correcting assessments made by supervisors of townships, except as in this act otherwise provided.

After said board of review shall have completed the revision of said rolls, the clerk shall endorse and sign a statement upon each roll, to the effect that the same is the general assessment roll of the ward to which it applies for the year in which it has been prepared, as approved by the board of review. Such statement may be in the following form [viz.], namely:

STATE OF MICHIGAN,)

)ss.

City of.....)

I hereby certify that the board of review and equalization of the city of ..... have reviewed, equalized and corrected the within assessment roll, and have deducted (or added, as the case may be) ..... dollars from (or to, as the case may be), the valuation of the real estate made by the supervisor, and have determined the aggregate value of such real estate to be ..... dollars, and the total value of the personal estate to be ..... dollars for the year A.D. ....

Dated .....

.....

Clerk of the Board of Review.

Upon the completion of such rolls, and their endorsement in manner aforesaid, they shall be returned to the several supervisors, and shall be conclusively presumed by all courts and tribunals to be valid, and shall not be set aside except for causes mentioned in the general laws of the state, relating to the assessment of property and the levy and collection of taxes thereon. The omission of such endorsement, however, shall not affect the validity of any such roll.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3323 ;-- CL 1915, 3247 ;-- CL 1929, 2169 ;-- CL 1948, 111.6

**111.7 Assessment roll; certified copy delivered by supervisor to city clerk.**

Sec. 7.

Within 60 days after the confirmation, and where the council have decided to have the taxes levied and collected in 2 installments, and the roll is the city or July roll, on or before the first day of June following the confirmation of such rolls, as above provided, each supervisor shall deliver a certified copy of his assessment roll to the city clerk, to be filed in his office for the use of the council.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3324 ;-- CL 1915, 3248 ;-- CL 1929, 2170 ;-- CL 1948, 111.7

#### **111.8 Certification by city clerk to county clerk; contents.**

Sec. 8.

On or before the first Monday of October in each year, the city clerk shall certify to the county clerk of the county in which the city is located the aggregate amount of all sums which the council require to be raised for the next fiscal year for all city purposes, or where the council have decided to have the taxes paid in 2 installments, all sums for city purposes that have not been paid upon the July rolls, and for schools and library and school-house purposes, by general taxation upon all the taxable property of the whole city.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3325 ;-- CL 1915, 3249 ;-- CL 1929, 2171 ;-- CL 1948, 111.8

#### **111.9 Apportionment of amounts by board of supervisors; certification procedure.**

Sec. 9.

The board of supervisors of the county in which such city is located shall apportion the amounts to be raised as mentioned in the preceding section among the wards of the city, according to the equalized valuation of the property appearing upon the certificate of the several assessment rolls of the city for such year, as finally equalized by the board of supervisors, and the clerk of said board shall certify to the supervisor of each ward for assessment therein, the amount so apportioned to his ward; giving the amount apportioned for school, library and schoolhouse purposes in a separate sum, within 5 days after the board of supervisors of the county shall have completed the equalization of the valuation of the property in the county for the year. Said clerk of the board shall also certify to the city clerk the amounts apportioned to the several wards of the city, as aforesaid.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3326 ;-- CL 1915, 3250 ;-- CL 1929, 2172 ;-- CL 1948, 111.9

#### **111.10 Certification of taxes by city clerk to ward supervisors.**

Sec. 10.

On or before the first day of October, or on or before the first Monday of June in each year where the council have decided to have the taxes levied and collected in 2 installments, the city clerk shall certify to the supervisors of each ward for the assessment therein, all amounts which the council require to be assessed or re-assessed in any street district, main or special sewer district, or other special assessment district, or upon any parcel of land, or against any particular person as a special assessment or otherwise within his district, together with a designation of the district, or description of the land or person upon whom or within which the several sums are to be assessed or re-assessed, with such further descriptions and directions as will enable such supervisor to assess the several amounts upon the property and person chargeable therewith.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3327 ;-- CL 1915, 3251 ;-- CL 1929, 2173 ;-- CL 1948, 111.10

### **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.

### **111.12 Ward supervisors; delivery of roll to city clerk; amounts charged to treasurer, bond; collection procedure.**

#### **Sec. 12.**

Each supervisor [upon] on completing his roll shall certify to the city clerk the amounts of taxes levied in the roll for the state and county purposes, and for city and school taxes, special assessments and other purposes, and the clerk shall charge the said amounts to the city treasurer. The city treasurer shall give bond to the county treasurer in the same manner as township treasurers are required to do; and thereupon, and on or before the first Monday in December, and in case the city have 2 tax rolls, and the roll be the July roll, such roll shall be delivered to the city treasurer on or before the first day of July, each supervisor shall deliver a certified copy of the December tax roll, with the taxes extended therein as aforesaid, to the city treasurer, with his warrant for the collection of the taxes therein, annexed thereto.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3329 ;-- CL 1915, 3253 ;-- CL 1929, 2175 ;-- CL 1948, 111.12

### **111.13 Warrant annexed to roll; contents.**

#### **Sec. 13.**

The warrant annexed to each roll shall state the several amounts levied therein to be paid into the city and county treasuries respectively; and shall command the city treasurer to collect from the several persons named in the said roll the several sums named in the last column thereof opposite their respective names, and to pay over and to account for all moneys collected and specified in the roll as in the said warrant directed, on the first day of March then next ensuing. If, however, the council have decided to have the taxes levied and collected in 2 installments and the roll be the July roll, the warrant annexed thereto shall command the city treasurer to collect from the several

persons named in said roll the several sums named in the last column thereof opposite their respective names, and to pay over and account for all moneys collected and specified in the roll as in said warrant directed, on or before the fifteenth day of September next following. Or, if the roll be the December roll, the warrant annexed thereto shall command the city treasurer to collect, pay over and account as aforesaid, within the time first above limited, as in cases in which the city has but 1 collection of taxes, and the several warrants shall authorize the treasurer, in case any person shall neglect to pay his tax, to levy the same by distress and sale of the goods and chattels of such person.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3330 ;-- CL 1915, 3254 ;-- CL 1929, 2176 ;-- CL 1948, 111.13

#### **111.14 Taxes; lien on land.**

##### **Sec. 14.**

All taxes levied in any ward tax roll, shall be and remain a lien upon the lands upon which they are levied until paid.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3331 ;-- CL 1915, 3255 ;-- CL 1929, 2177 ;-- CL 1948, 111.14

#### **111.15 City treasurer; duties; notice to taxpayers; collection fee.**

##### **Sec. 15.**

Upon receiving the several ward tax rolls as above provided, the city treasurer shall give notice immediately to the taxpayers of the city that such rolls have been delivered to him and that the taxes therein levied can be paid to him at his office at any time before the tenth day of January then next ensuing, without any charge for collection; or where the council have decided to have the taxes levied and collected in 2 installments, and the roll be the July roll, on or before the fifteenth day of September, without any charge for collection; but that 4 per cent collection fee shall be charged and collected upon all taxes remaining unpaid on said tenth day of January or fifteenth day of September, as the case may be. Said notice shall be given by publishing the same twice in 1 or more of the newspapers of the city and by posting copies thereof in 3 public places in each ward of the city; and it shall be the duty of the treasurer to be at his office at such times previous to the said tenth day of January and fifteenth day of September, as the council shall direct, and there receive payment of such taxes as may be offered to him. He shall collect no fees upon any taxes paid to him before the said tenth day of January, or where the council have decided to have the tax levied and collected in 2 installments and the roll be the July roll, on or before the fifteenth day of September, but in all other cases he shall collect both the tax and the 4 per cent collection fee.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3332 ;-- Am. 1899, Act 136, Imd. Eff. June 21, 1899 ;-- CL 1915, 3256 ;-- CL 1929, 2178 ;-- CL 1948, 111.15

#### **111.16 Unpaid taxes; collection; sale.**

##### **Sec. 16.**

For the collection of all taxes remaining unpaid on the general roll on the tenth day of January, and on the July roll, where there is a July roll, on the fifteenth day of September, the city treasurer shall proceed in the same manner as township treasurers are required by law to do for the collection of taxes in townships, and shall for that purpose have all the powers and authority conferred by law upon township treasurers for such purposes, and shall, when necessary, enforce the payment of the tax against any person by distress and sale of his goods and chattels, if any

such can be found anywhere within the county, or any county adjoining thereto, and from which seizure no property shall be exempt.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3333 ;-- CL 1915, 3257 ;-- CL 1929, 2179 ;-- CL 1948, 111.16

#### **111.17 Unpaid taxes; new warrants; suits.**

Sec. 17.

The county treasurer may issue new warrants to the city treasurer for the collection of taxes in the same manner and in the same cases, and with the same effect, as such new warrant may be issued to township treasurers. The city collector may, and it shall be his duty to proceed by suit in the name of the city, for the collection of unpaid taxes in the same cases, and under like circumstances in which township treasurers are authorized to proceed in that manner and all the provisions of law applicable to suits and evidence therein brought by township treasurers in the name of their township for such purposes, shall apply to suits brought by the city treasurer as aforesaid.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3334 ;-- CL 1915, 3258 ;-- CL 1929, 2180 ;-- CL 1948, 111.17

#### **111.18 Assessment unit; city treasurer, duties.**

Sec. 18.

For the purpose of assessing and levying taxes in any city incorporated under this act, for state, county, school and library purposes, each ward shall be considered the same as a township, and all provisions of law relative to the collection of taxes levied in townships shall apply to the collection of taxes levied and assessed by the supervisors in such city, except as herein otherwise provided. For the purpose of collecting taxes and returning property for non-payment thereof, the city treasurer shall perform the same duties and have the same powers as township treasurers, except as herein otherwise provided.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3335 ;-- CL 1915, 3259 ;-- CL 1929, 2181 ;-- CL 1948, 111.18

#### **111.19 Moneys received; disposition.**

Sec. 19.

The city treasurer shall, within 1 week after the time specified and directed in the warrants annexed to said several December tax rolls, pay to the county treasurer the sums required in said warrants to be so paid, either in delinquent taxes on lands, or in funds then receivable by law, and all lands upon which any unpaid tax shall be returned shall be sold therefor the same as lands returned for delinquent taxes by township treasurers.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- Am. 1897, Act 239, Imd. Eff. June 2, 1897 ;-- CL 1897, 3336 ;-- CL 1915, 3260 ;-- CL 1929, 2182 ;-- CL 1948, 111.19

#### **111.20 Delinquent taxes; collection.**

Sec. 20.

All the provisions of law respecting delinquent taxes levied in townships shall apply to all taxes levied in any ward of the city, and be returned as delinquent to the county treasurer and the ward, in respect to taxes levied therein and returned to the county treasurer, as delinquent, shall, except as herein otherwise provided, be considered and treated as a township, and all provisions of law for the sale of lands for the payment of taxes levied for state, county and township purposes, and returned delinquent, shall apply to the return and sale of property for the non-payment of delinquent taxes levied in any ward of the city except as herein otherwise provided.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3337 ;-- CL 1915, 3261 ;-- CL 1929, 2183 ;-- CL 1948, 111.20