

**DEFERRED DRAIN TAXES (EXCERPT)**  
**Act 157 of 1953**

**279.31 Drain taxes; extending time of payment, maximum; drainage district bonds, payment.**

Sec. 1.

In any county of this state in which there are situated any lands assessed since the year of 1945 for special drain taxes and/or any townships, cities and/or villages assessed at large for special drain taxes, for county drains, which taxes were assessed in only 1 installment, the board of supervisors of such county is hereby authorized to extend the time of payment of such drain taxes in not to exceed 7 yearly installments, in the manner and on the conditions hereinafter set forth, and is further authorized to assume on behalf of the county the payment of any drainage district bonds issued in anticipation of the collection thereof.

**History:** 1953, Act 157, Imd. Eff. June 2, 1953