

HOUSE SUBSTITUTE FOR  
SENATE BILL NO. 1007

A bill to amend 1954 PA 188, entitled

"An act to provide for the making of certain improvements by townships; to provide for paying for the improvements by the issuance of bonds; to provide for the levying of taxes; to provide for assessing the whole or a part of the cost of improvements against property benefited; and to provide for the issuance of bonds in anticipation of the collection of special assessments and for the obligation of the township on the bonds,"

by amending sections 8 and 9a (MCL 41.728 and 41.729a), section 9a as amended by 1995 PA 139.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 8. (1) ~~All~~ **EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION**  
2           **(2), ALL** special assessments contained in any special assessment  
3           roll ~~, including any part thereof deferred as to payment,~~ shall,  
4           from the date of confirmation of ~~such~~ **THAT** roll, constitute a lien  
5           upon the respective parcels of ~~land~~ **PROPERTY** assessed. ~~Such~~

1           (2) IF THE TOWNSHIP BOARD PROVIDES THAT A SPECIAL ASSESSMENT  
2 IS PAYABLE IN INSTALLMENTS UNDER SECTION 7(1), THE AMOUNT OF ANY  
3 LIEN ON THE PARCEL OF PROPERTY ASSESSED FOR THAT SPECIAL ASSESSMENT  
4 IS LIMITED TO EACH INDIVIDUAL INSTALLMENT AND SHALL NOT ATTACH TO  
5 THE PROPERTY ASSESSED UNTIL THAT INDIVIDUAL INSTALLMENT IS DUE AS  
6 PROVIDED IN SECTION 7(2).

7           (3) A lien FOR A SPECIAL ASSESSMENT UNDER THIS ACT shall be of  
8 the same character and effect as ~~the~~A lien created for township  
9 taxes and shall include accrued interest and penalties.

10           (4) No judgment or decree or any act of the township board  
11 vacating a special assessment shall destroy or impair ~~the~~A lien of  
12 the township upon the ~~premises~~PROPERTY assessed for ~~such~~THE  
13 amount of the assessment as ~~THAT~~ may be equitably charged against  
14 ~~the same,~~THAT PROPERTY, or as ~~by~~THROUGH a regular mode of  
15 proceeding ~~might~~MAY be lawfully assessed ~~thereon~~ON THAT PROPERTY.

16           Sec. 9a. (1) An owner of property who by reason of hardship is  
17 unable to contribute to the cost of an assessment for an  
18 improvement authorized in section 2(1)(a), (b), (c), (g), (h), or  
19 (n) may have the assessment deferred by application to the  
20 assessing officer. Upon receipt of evidence of hardship, the  
21 township may defer partial or total payment of the assessment.

22           (2) The township board may enact an ordinance to define  
23 hardship and to permit deferred or partial payment of an assessment  
24 pursuant to this section. As a condition of granting the deferred  
25 or partial payment of an assessment, the township board shall  
26 require that any deferred assessment constitute a recorded lien  
27 against the property, SUBJECT TO SECTION 8(2).

1           Enacting section 1. This amendatory act does not take effect  
2 unless House Bill No. 5202 of the 97th Legislature is enacted into  
3 law.