

Upon the completion of such roll and its endorsement in manner aforesaid, it shall be returned to the assessor, and shall be conclusively presumed by all courts and tribunals to be valid, and shall not be set aside, except for the reasons 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.

Section 13. The Commission shall be authorized to hold a public hearing on the annual City Budget provided for in Section 7 of this chapter, said hearing to be held one week before the first regular meeting of the Commission in June of each year, notice of which public hearing shall be given by one publication in some newspaper of general circulation in the City and in each newspaper there shall be ten (10) notices put up in public places within the City limits. Such notice shall be published at posted at least fifteen days previous to said meeting and ample opportunity shall be given for all citizens to be present and to participate in such hearings.

Section 14. The Commission shall at its first regular meeting in June of each year, take up and consider the annual City budget thus filed with the City Clerk and shall pass an ordinance to be termed the Annual City Appropriation Bill. They shall take up in that order the following items: first, the estimates, and pass upon each item separately. They may include the amount asked for in such budget, or they may reduce the same when in their opinion the best interests of the City demand it, but they shall not increase the amount thus designated except by a two thirds majority of the City Commission.

Section 15. The annual appropriation bill mentioned in the last section shall make provision for and shall appropriate the several amounts required to defray the expenditures and liabilities of the corporation for the next fiscal year, payable from the several general funds as estimated and determined upon and order the same, or so much of such amounts as may be necessary, to be raised by tax with the next general tax levy and to be paid into the several general funds.

Section 16. All sums ordered in the annual appropriation bill in any year to be raised for the several general funds, or for library and other purposes and all sums ordered in said bill to be levied or assessed as special assessments, shall forthwith be certified by the City Clerk to the City Assessor, who shall levy and collect upon the assessed valuation of all taxable property within the City.

Section 17. No improvement work, repairs, or expense, to be paid out of any general fund (excepting as herein otherwise provided) shall be ordered, commenced or contracted for, or incurred in any fiscal year unless in pursuance of an appropriation specially made therefor in the last preceding annual appropriation bill, nor shall any expenditure be made or any liability be incurred in any year, for any such work, improvement or expense, except upon the order of the City Commission for that purpose in said bill.

Section 18. The Commission shall have authority to raise money by loan in anticipation of the receipts from special or general assessments for the purpose of defraying the cost of the improvement for which the assessment was levied. Such loan shall not exceed the amount of the assessment for the completion of the whole work nor any such loan be negotiated and made nor any indebtedness incurred, until after the special assessment has been determined and levied. The Commission is hereby authorized to pledge the credit of the City in support of any loan made under the provisions of this section.

Section 19. All moneys and taxes raised, loaned or appropriated for the purpose of any particular fund shall be paid into and credited to such fund and shall be paid out of such fund for the purpose for which the moneys were raised and received, and to no other. Moneys not received or appropriated for any particular fund shall be credited to the general fund, and moneys belonging to one fund shall not be transferred into any other fund.

Section 20. No moneys shall be drawn from the treasury, except in pursuance of the authority and appropriation of the Commission and upon warrants of the Clerk, countersigned by the Mayor. Such warrant shall specify the fund from which it is payable, and shall be paid from no other fund.

Section 21. Neither the Commission nor any officer or employee of the City shall be authorized to make any contract involving the expenditure of public money, or impose upon the City any liability to pay money, until a definite amount of money shall have been appropriated for the payment of all pecuniary liability of the City under such contract, or in consequence thereof, and such amount shall be covered by the contract and such contract, if made, shall be null and void as to the City; provided, first that nothing herein contained shall prevent the Commission from providing for the payment of any expenses, the necessity of which is caused by any casualty, accident or public necessity arising from the passage of the annual appropriation ordinance and second, that the provisions of this section shall not apply to or limit the authority conferred in relation to the bonded indebtedness.

Section 22. If, during any fiscal year, there shall arise some urgent emergency by which any bridge, street, sewer or public highway shall become dangerous to the public health, convenience or welfare, or by which it shall become a public necessity to expend money on the repair of any public building to an amount exceeding the sum then on hand available for that purpose, the Commission shall so declare by resolution, stating the circumstances which cause such conditions which resolution shall thereupon declare an expenditure necessary for the public health, convenience or welfare, and shall make such expenditure forthwith upon its minutes. Upon the passage of the above resolution, but not otherwise the Commission may borrow such sum as may be necessary to repair such damage or provide for such public health, convenience or welfare, which loan shall be included in the next annual budget, and when collected, applied to the extinguishment of said debt.

Section 23. In case of fire, flood or other calamity, the Commission may borrow for the relief of the inhabitants of said City, and for the preservation of municipal property, a sum not exceeding one fourth of one per cent of the assessed value of all real and personal property in the City, such sum to be due and payable in not more than three years. For any such loans, lawfully made, the bonds of the City may be issued, bearing a rate of interest not exceeding five per cent. A record showing the dates, amounts and amounts of such loans or bonds shall be kept by the City Clerk.

Section 24. It shall be the duty of said Commission each and every year, so long as the City shall remain in debt, to include in the taxes levied, a sum not less than the amount of the bonds and interest coming due in said year.

Section 25. The Commission is hereby prohibited, except as herein otherwise provided, from borrow-

ing any money, or authorizing the creation of any liability or indebtedness against the City, in any one year, exceeding in the aggregate the amount of one half of one per cent of the assessed valuation of the City, nor shall it be lawful for said City ever to create an indebtedness from time to time, to exceed five per cent of the then assessed valuation of the property of the City. In case any sum or sums of money shall be borrowed by the Commission, the same shall be paid out of the sum raised by taxes for such year, or payment is otherwise provided for, and all sums of money borrowed by said City shall be applied to the purpose for which the sum was borrowed, and to no other purpose whatever.

Section 26. Immediately upon the close of the fiscal year the Commission shall audit and settle the accounts of the City Treasurer and other officers of the City, and the accounts also so far as practicable, of persons having claims against the City, or accounts with it not previously audited; and shall make a statement in detail of the receipts and expenditures of the corporation during the preceding year, which statement shall distinctly show the amount of all taxes raised for each fund, the amount levied by special assessment and amount collected on each, and the amount borrowed, and upon what terms and for what purpose; also the items and amounts received from all sources during the year, and the expenses thereof, classifying the expenditures for each purpose separately. Said statement shall also show the amount and items of all indebtedness outstanding against the City; and to interest thereon, and the rate of interest; the amount of salary or compensation paid or payable to each officer of the City for the year, and such other information as shall be necessary to a full understanding of all the financial concerns of the City.

Section 27. Said statement, signed by the Mayor and City Clerk, shall be filed in the office of the City Clerk, and copy thereof published in a newspaper published in the City.

Section 28. Every bond issue of the City shall be made payable within thirty days from the date of issue, and the City Assessor shall prepare a statement specifying the object for which the same is issued, and if issued for the purpose of raising money for any public improvement, the particular public improvement shall also be specified on the face of such bond. And it shall be unlawful for any officer of the City to issue any such bond, or to place the same on file, or to use such bonds or proceedings from the sale thereof, for any other object than that mentioned on the face of such bond.

Section 29. After the confirmation of the assessment roll, and on or before the first Monday in June in each year, the City Assessor shall apportion the several taxes to be raised in said City, except school taxes, according and in proportion to the equalized valuation entered by the board of review in the assessment roll of the City, and such apportionment shall be entered in separate columns with appropriate headings. The total of all taxes assessed against any one valuation or parcel of property shall be added and carried out in the last column upon the right side of such roll. The City Assessor shall carefully foot the several columns of valuation and taxes, and make a detailed statement thereof, to the City Clerk, and said City Clerk shall immediately charge the amount of taxes to the City Treasurer.

Section 30. The City Assessor shall thereupon prepare and deliver to the City Treasurer a warrant signed by the City Clerk, commanding the City Treasurer to collect the several sums mentioned in the last column of such roll on or before the thirty-first day of July next following, and deliver said tax roll and warrant to the City Treasurer on or before the first day of August. The City Assessor shall authorize and command the City Treasurer in case any person named in the assessment roll shall neglect or refuse to pay his tax, to levy the same by distress and sale of goods and chattels of such person, and the City Assessor shall have the same power and authority to enforce the collection of said taxes upon such terms as the City Assessor may see fit, as is conferred upon township treasurers by the general tax law. This roll shall be known as the "City Tax Roll" and shall be a duplicate copy of the assessment roll prepared for school, state and county taxation after the same has been reviewed, but before the taxes have been spread thereon.

Section 31. Upon receiving such tax roll and warrant, the City Treasurer shall proceed to collect such taxes; and to receive payment of such taxes he shall remain in his office at least one day in each week from nine o'clock A. M. to three o'clock P. M. from the first day of July to the first day of November in each year, and at such other time as the Commission may prescribe, and shall give notice of such days by publication in a newspaper in the City.

Section 32. The taxes so assessed on the City Tax roll, shall become due and payable from July 1st to July 31st without penalty; and from August 1st to August 31st with ten per cent penalty; from September 1st to October 31st with four per cent penalty; and shall be returned as delinquent after that date; the Commission shall have the authority to extend the time of payment and grant further time for the payment of such taxes, and the Commission shall deem just and equitable.

Section 33. The City Treasurer shall give six days notice to the taxpayers of the City that such roll has been delivered to him, by publishing such notice in a newspaper published in said City; preceding the first day of July, such notice shall be a sufficient demand for the payment of all taxes on said roll; and that payment therein specified may be made to him at any time up to and including the 31st day of July, without penalty therefor. Provided that the failure to pay as specified in this notice shall constitute the payment of such tax roll shall be in validate the said tax, nor release the persons assessed from the penalty herein specified.

Section 34. The taxes thus assessed shall become due and payable to the City from the person to whom they are assessed, and the amount assessed against any interest in real estate shall, on the first day of July become a lien upon such real property, and the lien for such amount, and for all interest and charges thereon, shall continue until full payment thereof; and all taxes assessed against such taxes shall be a lien on all personal property of such person so assessed from and after the first day of July in each year, and shall take precedence of any sale, assessment, chattel mortgage, levy or other lien on such personal property created or made after said first day of July, except where such property is actually sold in the regular course of trade.

Section 35. All such taxes shall be collected on or before the thirty-first day of October in each year, and all provisions of the general tax law in relation to the making of the assessment roll and the levying, collecting and paying of said taxes, are hereby adopted so far as the same are applicable.

Section 36. If the City Treasurer shall be unable to collect any of the taxes on such roll assessed on

real property before the thirty-first day of October in each year, he shall make a statement of the same, with a full and perfect description of such property with the taxes upon which such property is assessed, and the names of the persons against whom such taxes remain unpaid, and that he has not upon diligent inquiry been able to secure any goods or chattels liable to pay such sum whereon he could levy the same; and he shall also make a statement showing the taxes against which such property is assessed, and the names of the persons against whom they are assessed, and the amount against each, which statement he shall verify by his affidavit that the amount so mentioned as uncollected remains unpaid, and that he has not been able after diligent inquiry to discover any goods or chattels liable to the persons liable to pay such sum, whereon he could levy the same. He shall also make a statement showing the amount of all moneys collected by him on account of taxes on said roll, which statement shall be filed with the City Clerk. The Commission shall direct the City Clerk to assess in the annual tax roll for State, County and school taxes all such delinquent taxes so returned, with a penalty of six cents on each dollar of the sum total of taxes assessed to each particular description of land or other property in a column provided for that purpose, placing the aggregate sum general City Taxes in the column headed "The Delinquent City Taxes," and all unpaid special district assessments in the column headed "Special District Assessments," and the aggregate sum thereof, including the four per cent penalty tax, shall be placed in the column headed "Total Delinquent City Taxes."

Section 37. The City Clerk shall keep the original assessment roll on file in his office until the annual meeting of the Board of Supervisors of Oakland County, and he shall then present such rolls to said board which roll shall be the assessment roll of the City for all taxation purposes whatever, except the levying of taxes to be collected in the months of July, August, September and October as herein provided.

Section 38. On the first day of November the City Assessor shall apportion and spread upon the tax roll all school, state and county taxes, certified to him by the Board of Supervisors, delinquent City taxes, and such other taxes as are legally required to be spread on the roll.

Section 39. Within thirty days after the first of November the City Assessor shall deliver a certified copy of the above mentioned assessment roll to the City Treasurer, to be filed in his office, to which roll shall be annexed a warrant signed by the City Clerk and directed to the Treasurer, in all respects as near as may be as warrants to township treasurers for the collection of state, county and township taxes.

Section 40. Upon receiving said tax roll as herein provided, the City Treasurer shall give notice to the taxpayers of the City that such roll has been delivered to him, and that the taxes therein levied may be paid to him at his office any time from the first day of December up to and including the ninth day of January next ensuing with a charge for collection of one per cent of the four per cent collection fee will be charged and collected upon all taxes remaining unpaid on said tenth day of January. Said notice shall be given by publishing the same in a newspaper published in said City. But any defect in said notice, or omission, shall not invalidate the collection of such taxes, and the City Treasurer shall be authorized to enforce collection of the taxes thereon.

Section 41. For the collection of all taxes remaining unpaid on the general tax roll on the tenth day of January, 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 power and authority conferred by law upon township treasurers for such purposes. And it is hereby made mandatory upon the City Treasurer to exhaust all legal remedies for the collection of unpaid personal taxes before the return thereof.

Section 42. The said City Treasurer shall pay to the County Treasurer all moneys payable to him at any time and in any manner as may be required by township treasurers by the general tax law, and he shall make return of delinquent taxes to the County Treasurer according to the general law of the State relating to Township Treasurers, and said general law shall govern in all things relating to the levy and collection of taxes not herein otherwise provided for.

Section 43. If the City Treasurer shall be unable to collect any taxes on his roll assessed on real property, he shall make return thereof to the County Treasurer, and shall show the statement showing the taxes upon personal property remaining unpaid in the same manner as is required of township treasurers by the general tax law.

CHAPTER XIX.

Special Assessments.

Section 1. When, by the provisions of this Chapter, the cost of any special or public improvement may be defrayed in whole or in part by special assessment upon the lands abutting upon or adjacent thereto, or otherwise benefiting by the improvements, such assessment may be made as in this Chapter provided.

Section 2. The residents and the property owners upon any street or district desiring to have any public improvement made therein, whether the same is to be paid by special assessment or not, may petition therefor, and file such petition with the City Clerk, who shall number it in his office, and file a copy of the petition, and then turn the same over to the Mayor. The Mayor shall thereupon investigate the subject, and if in his opinion the improvement is desirable, he shall include the same in the next annual City Budget, and shall give notice of such improvement to the Commission a budget of all improvements proposed to be made during the ensuing year to be approved by the Commission, or in part by special assessment. This budget shall contain the following information:

1. Location and general description of each improvement.
2. Estimated cost of the same.
3. Method of financing.
4. Method of assessment, mode of payment, number of annual payments and such other information as the Commission may require.
5. A schedule showing which of these improvements, in his opinion it is most necessary to make and the order in which they should be taken up.

Section 4. The City Assessor shall, immediately upon receipt of such budget, make the same provision for a public hearing as is prescribed in case of general improvements, which hearing may be held at the same time as the hearing upon general improvements, or at a separate time, whichever shall be decided upon by the Commission; and like notice shall be given to the public of the time and place of such hearing as that prescribed for general improvements.

Section 5. If at or previous to the public hearing mentioned in the last section in relation to any special assessment, and previous to the passage of the resolution hereinafter mentioned declaring the same necessary public improvement, one half of the assessed value of the property to be taxed for any such public improvement, shall remonstrate against the making of the same, and shall file such remonstrance with the City Clerk, the Commission shall drop said improvement from such special improvement budget for that year; and if, at or previous to the public hearing mentioned in the last section, and previous to the passage of the resolution hereinafter mentioned declaring the necessary public improvements for that year; but not afterwards, one half the number of persons to be taxed for any public improvement shall file with the City Clerk a petition requesting that such improvement be made during the current year, then and in that case such improvement petition for the improvement shall be considered as part of the budget presented by the Mayor and be dealt with accordingly.

Section 6. Immediately after such public hearing shall have been held, the Commission shall approve by resolution the whole of such special improvement, or as to them shall seem best, and shall enter such resolution at large upon their minutes. Such resolution shall contain a statement that the Commission declares such improvement, in each case, a necessary public improvement, and shall thereupon state what portion of the cost of such improvement shall be paid by special assessment, and what part, if any, shall be appropriated from the general funds of the City, and shall in the same resolution designate the district of land and the premises upon which each special assessment shall be levied.

Section 7. The cost and expense of any improvement which may be defrayed by special assessment shall include the cost of construction only, and in no case shall the whole amount levied upon any lot or premises for any one improvement exceed 25 per cent of the value of such lot or land as valued and assessed for State and County taxation in the preceding tax roll. Any cost exceeding the per cent which would otherwise be chargeable upon such lot or premises shall be paid from the general funds of the City.

Section 8. Special assessments, to defray the estimated cost of any improvement, shall be levied before the making of the improvement.

Section 9. Whenever any special assessment is to be made according to a resolution of the Commission made in the manner prescribed in Section 6, of this Chapter, the Commission shall direct such assessment to be made by the City Assessor against the premises or lands constituting the special assessment assessed therefor. If there shall be included in any special assessment district, lots belonging to the City, school buildings, other public buildings or public grounds not taxable, such part of the expense of such improvement as in the opinion of the Commission making the special assessment is justly apportionable to such public grounds, buildings and city property, and to any interior square or places formed by the intersection of streets, were they taxable, shall be paid from the general fund, or from the proper street district fund or partly from each, as the Commission shall determine to be just.

Section 10. Upon receiving such order the City Clerk shall at once make a transcript of that portion of the last annual assessment roll covering the property to be assessed, so far as the description of each parcel of land, the name of the owner, and the valuation thereof is concerned, which transcript, when completed shall constitute the special assessment roll for that district. The City Assessor shall thereupon levy as a special assessment upon each lot or parcel of land in such special assessment roll, and against the person chargeable with the same, the amount which such assessor shall fix as his just proportion according to the benefit derived by him. In all cases where the ownership of any description is unknown to the Clerk, he shall in lieu of the name of the owner insert the words "I don't know," and if, by mistake or otherwise, a person shall be improperly designated as the owner of any lot, parcel of land or premises, or if the same shall be assessed without the name of the owner, such assessment shall not for any such cause be vitiated, but shall, in all respects, be valid as a lien upon and against such lot or parcel of land or premises, as though assessed in the name of the proper owner, and when the assessment roll shall have been confirmed, be a lien upon such lot, parcel of land or premises and be collected as in other cases.

Section 11. All special assessments for street improvements (except sidewalks and cement gutters, which shall be assessed according to frontage) shall be made according to benefits, and in estimating the benefit to any block because of the improvement of any street adjacent thereto, one-half of such block shall be considered as included in the estimate benefited thereby, but the proportion of such benefit to be paid by any lot, whether abutting upon such street or not, shall be determined in the first instance by the assessing officer, at the time of making such roll, subject, however, to proper review as in this Chapter provided for special assessments.

Section 12. When any expense shall be incurred by the City upon or in respect to any separate or single lot, parcel of land or premises which, by the provisions of this act, the Commission is authorized to charge and collect as a special assessment against the same, and not being of that class of special assessments required to be made pro rata upon several lots or parcels of land in an assessment district, the Mayor shall make an account of the labor or services for which such expense was incurred, verified by the officer or person performing the labor, and with a description of the work done, and the amount or in respect to which the expense was incurred, and the name of the owner or person chargeable therewith shall be reported to the Commission in such manner as they shall prescribe. The Commission shall thereupon determine what amount or part of every such expense shall be chargeable therewith and shall be reported to the Commission in such manner as they shall prescribe. The Commission shall thereupon 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 report the same to the City Clerk.

Section 13. The City Clerk shall thereupon file such report, together with the determination of the Commission, in his office, and at once present a bill therefor to the party charged therewith for payment. If such payment shall not be made before the first day of making out the next annual City tax roll, then and in that case, the City Clerk shall report that fact to the assessing officer, and he shall thereupon place each sum, with interest at the rate of seven per cent per annum from the date of rendering such bill, upon the next annual tax roll, in a column spe-