

PUBLIC HIGHWAYS AND PRIVATE ROADS (EXCERPT)  
Act 283 of 1909

**224.20 County road commissioners; surveys; tax, determination, maximum; submission to supervisors, revision, apportionment; tax levy, collection, disbursement.**

Sec. 20. Before the first day of October of each year said board of county road commissioners shall cause preliminary surveys, general plans, specifications and estimates of roads, bridges and culverts to be made by the county highway engineer, whose qualifications shall be approved by the state highway commissioner in case it is intended by the commissioners to apply for said reward. Based upon the above estimates, said board of county road commissioners shall determine upon the amount of tax which in its judgment should be raised for such year in said county for the purposes aforesaid, specifying and itemizing the roads and parts of roads upon which such moneys are to be expended, stating the amount asked for each of such roads, and shall cause such determination to be entered upon its records. Such tax shall not exceed five dollars on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation does not exceed twenty millions of dollars; such tax shall not exceed four dollars on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation is more than twenty million dollars and does not exceed forty millions of dollars; such tax shall not exceed three dollars on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation is more than forty million dollars and does not exceed one hundred million dollars; such tax shall not exceed two dollars on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation is more than one hundred million dollars and does not exceed three hundred million dollars; and such tax shall not exceed one dollar on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation is more than three hundred million dollars. At the annual meeting of the board of supervisors held in October, the county clerk shall lay such determination before the board of supervisors, and such board of supervisors shall pass upon the said determination, and if a majority of such board of supervisors agree therewith, then such tax shall be apportioned among the several townships and cities of said county according to their equalized valuation. If the determination of the board of county road commissioners shall not meet with the approval of a majority of the board of supervisors, then the said board of supervisors shall proceed to decide upon the amount of tax to be raised for such year in such county for the purposes aforesaid, and may allow or reject in whole or in part any or all of the items for the sections of roads thus submitted for its consideration; and it shall not be lawful for such county road commissioners without the consent of such board of supervisors to spend any such moneys upon any other roads than as thus specified. It shall be the duty of the board of supervisors to raise a sufficient tax to keep any county roads or bridges already built in reasonable repair, and in condition reasonably safe and fit for public travel. After the said board of supervisors shall have decided upon the amount of tax to be raised, the said board shall thereupon apportion such tax between the several townships and cities of said county according to their equalized valuation. The supervisors or other assessing officers in such townships and cities shall levy and apportion the taxes so apportioned as provided in this section, to their respective townships and cities respectively, upon which the county taxes are assessed. The taxes so assessed shall be collected and paid to the county treasurer the same as other county taxes. All the provisions of law relating to the assessment, levy, collection and return of county taxes and the sale of property delinquent therefor, shall apply to taxes to be raised pursuant to this act. The county treasurer shall keep a separate account of the taxes collected and moneys received under this act and shall pay the same out only upon the order of such board of county road commissioners and upon warrants signed by the chairman and countersigned by the clerk of the board. In counties having a county auditor or board of county auditors the warrants shall pass through the hands of such county auditors and be further countersigned by them, when payment shall be made thereof by the county treasurer. All moneys raised under the provisions of this act shall be expended by such board of county road commissioners exclusively for the purposes herein mentioned.

*History:* 1909, Act 283, Eff. Sept. 1, 1909;—Am. 1913, Act 355, Eff. Aug. 14, 1913;—Am. 1915, Act 75, Eff. Aug. 24, 1915;—CL 1915, 4366;—Am. 1917, Act 157, Eff. Aug. 10, 1917;—Am. 1919, Act 246, Eff. Aug. 14, 1919;—Am. 1921, Act 367, Eff. Aug. 18, 1921;—Am. 1927, Act 177, Imd. Eff. May 14, 1927;—CL 1929, 3995;—Am. 1932, 1st Ex. Sess., Act 36, Imd. Eff. May 13, 1932;—CL 1948, 224.20;—Am. 1953, Act 168, Eff. Oct. 2, 1953.

*Former law:* See section 20 of Act 149 of 1893, being CL 1897, § 4281; and Act 82 of 1907.

*Popular name:* County Road Law

## ANNUAL COUNTY PROPERTY TAX FOR ROADS

Section 20, Act 283, PA 1909.

Note: The Act is written as one long, James-Joyceian paragraph, but is divided here for ease of understanding.

1. Before the first day of October of each year, the board of road commissioners (hereafter WCRC) shall cause preliminary surveys, general plans, specifications and estimates of roads, bridges and culverts to be made by the county highway engineer.
2. Based on the above estimates, WCRC shall determine upon the amount of tax which in its judgment should be raised for such year in said county for the purposes aforesaid, specifying and itemizing the roads and parts of roads upon which such moneys are to be expended, stating the amount asked for each of such roads, and shall cause such determination to be entered upon its records.
3. Such tax shall not exceed
  - a. five dollars on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation does not exceed twenty millions of dollars;
  - b. four dollars on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation is more than twenty millions of dollars and does not exceed forty millions of dollars;
  - c. three dollars on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation is more than forty millions of dollars and does not exceed one hundred millions of dollars;
  - d. two dollars on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation is more than one hundred millions of dollars and does not exceed three hundred millions of dollars;
  - e. one dollar on each one thousand dollars of assessed valuation according to the assessment roll of the last preceding year in counties where such valuation is more than three hundred millions of dollars.
4. At the annual meeting of the board of supervisors held in October, the county clerk shall lay such determination before the board of supervisors, and such board of supervisors shall pass upon the said determination.
  - a. If a majority of such board of supervisors agree therewith, then such tax shall be apportioned among the several townships and cities of said county according to their equalized valuation.

- b. If the determination of WCRC shall not meet with the approval of a majority of the board of supervisors, then the said board of supervisors shall proceed to decide upon the amount of tax to be raised for such year in such county for the purposes aforesaid, and may allow or reject in whole or in part any or all of the items for the sections of roads thus submitted for its consideration.
  - c. It shall not be lawful for WCRC without the consent of such board of supervisors to spend any such moneys upon any other roads than as thus specified.
5. It shall be the duty of the board of supervisors to raise a sufficient tax to keep any county roads or bridges already built in reasonable repair, and in condition reasonably safe and fit for public travel.
6. After the said board of supervisors shall have decided upon the amount of tax to be raised, the said board shall thereupon apportion such tax between the several townships and cities of said county according to their equalized valuation.
7. The supervisors or other assessing officers in such townships and cities shall levy and apportion the taxes so apportioned as provided in this section, to their respective township and cities respectively, upon which the county taxes are assessed.
8. The taxes so assessed shall be collected and paid to the county treasurer the same as other county taxes. All the provisions of law relating to the assessment, levy, collection and return of county taxes and the sale of property delinquent therefore, shall apply to taxes to be raised pursuant to this act.
9. The county treasurer shall keep a separate account of the taxes collected and moneys received under this act and shall pay the same out only upon the order of WCRC and upon warrants signed by the chairman and countersigned by the clerk of the WCRC.
10. In counties having a county auditor or board of county auditors, the warrants shall pass through the hands of such county auditors and be further countersigned by them, when payment shall be made thereof by the county treasurer.
11. All moneys raised under the provisions of this act shall be expended by WCRC exclusively for the purposes herein mentioned..