

Local Funding: Hauler Franchise & Hauler Collected Fees

Description of this Approach:

- Hauler Franchise: a municipality grants one private hauler (or a limited number) a contract for trash, recycling, and/or organics collection within the city/township/or county. The municipality sets the details including pricing.
- Hauler Collected Fees: a municipality requires licensed haulers to collect a fee directly from customers on their service bill and remit it to the local government.

Pros of Hauler Franchise Arrangement:

- Ensures access for all households and businesses.
- Provides standardized service levels, i.e. apples to apples.
- Provides route efficiency for the hauler.

Cons:

- Limits competition.
- Removes freedom of choice from the consumer.
- Requires more administration time for bidding, managing contracts, etc.

Research provided by Mandy Wallace

Millages Notes

Millage Basics

[What is a millage? \[1:55\] \(MSU Extension\)](#)

[How did a millage get on my ballot? \[1:43\] \(MSU Extension\)](#)

[What does a Millage Cost \[1:48\] \(MSU Extension\)](#)

Current Tax Rates

Total Property Tax Rates

[2025 Millage Rates - A Complete List](#)

[2024 Millage Rates - A Complete List](#)

[2023 Millage Rates - A Complete List](#)

Treasury Form 4029 by County

This forms from Michigan department of Treasury contain the details for all the local taxes in the three counties, by unit.

[Berrien County](#)

[Cass County](#)

[VanBuren County](#)

[Property Tax Estimator \(MI Department of Treasury\)](#)

Local Property Taxes

Largely taken from [Citizen Research Council's 2025 Outline of the Michigan Tax System](#)

General Property Tax

- Legal citation: "M.C.L. 211.1 et seq.; 1893 PA 206; Sections 3 and 6, Article IX, state Constitution."
- Amount levied various by unit by limited to 15 mills (or 18 in counties with fixed allocations)
 - Can go up to 50 mills with voter approval
 - "The foregoing limitations may be increased up to 50 mills with voter approval. Excluded from these limitations are:
(1) Debt service taxes for all full faith and credit obligations of local units;
(2) Taxes imposed by units having separate tax limitations provided by charter or general law (cities, villages, charter townships, and charter counties);

(3) Taxes imposed by certain districts or authorities having separate limits (e.g., charter water authorities, port districts, metropolitan districts, and downtown development authorities);

(4) Certain taxes imposed by municipalities for special purposes (garbage services, library services, services to the aged, and police and fire pension funding).”

Setting the Tax Rate

Largely taken from Verburg, K., & Skidmore, M. (2010). *Michigan Local Property Tax Primer*. Michigan State University.

- Taxable value X rate = Property tax
- Tax rate has three parts
 - Millage from state constitution without vote (15 mills maximum)
 - Millages approved by voters, up to 50 mills (including above 15)
 - Millage exempt from constitutional limit (local charter, extra voted, debt-levy)
- Charter millages
 - “As a general rule, when voting to approve a form of a charter government, voters also explicitly or implicitly approve the levy of a tax outside the 15-mill limit.”
 - Limit can be found in the charter or statute
 - Home rule cities and villages in charter (up to 20-mills) in charter
- Extra voted for specific purposes
 - Not for a period of more than 20 years
 - Altogether cannot exceed 50 mills (including constitutional 15 mills)
 - Commonly done for schools (operating and building), parks and recreation, new buildings, fire stations
 - Limitations for Local governments
 - Must be approved by vote
- Local government debt
 - Classified by security for the debt
 - Revenue debt (bonds secured by future revenues)
 - General obligation or full-faith debt – Typically paid back through taxes but “ultimate security or collateral of such bonds is the taxable property within the units, not just tax revenue” (read the local gov can take property for unpaid taxes. Need voter approval
 - Limited tax bond – Security is that the local government will repay this obligation first. Repayment is from revenues from the say bonded facility

Guides to Millages/Taxes

- [An Introduction to Township Millage Questions](#) (Michigan Township Association)
 - Contains details for both charter and general law townships, including sample language and questions to consider
- [2025 Michigan Taxpayer's Guide](#) (Michigan Legislature)

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- The tax rate, or millage, is the number of tax dollars the taxpayer must pay for each \$1,000 of taxable value. This rate varies by local unit, but certain statewide constitutional and statutory restrictions exist. The rate may not exceed 15 mills (\$15 per \$1,000), split between a taxpayer's county, township, and intermediate school district, except in counties in which voters have approved rates of up to 18 mills. Excluded from these limitations are:
 - Debt service taxes for all debts of local units approved by the electorate;
 - For general law counties, townships, and school districts, extra-voted millage rates up to 50 mills not to exceed 20 years; and
 - Taxes imposed by those units having tax limitations provided by charter or general law (cities, villages, charter townships, charter counties, community colleges, intermediate school districts (for special education and vocational education mills only), and other charter authorities)

Property taxes are determined by multiplying the total local millage rate by the taxable value of property. A mill equals one one-thousandth of a dollar (\$1 of tax for each \$1,000 of taxable value). For example, if the local millage rate is 32 mills (\$32 per \$1,000 of taxable value) and the taxable value is \$100,000, the formula would be $\$32 \times 100$, for a property tax of \$3,200. The Michigan Department of Treasury has a property tax estimator on its website, <https://treas-secure.state.mi.us/ptestimator>

Millages in Berrien, Cass, and Van Buren

<u>County Name</u>	<u>Local Unit Name</u>	<u>Millage Purpose</u>	<u>Millage Rate</u>
Berrien	Bainbridge	ALLOC/CHARTER	0.7347
Berrien	Bainbridge	HISTORICAL SOCIETY/MUSEUM	0.2486
Berrien	Baroda	ALLOC/CHARTER	0.9601
Berrien	Baroda	LIBRARY	0.4915
Berrien	Baroda	POLICE	3.2926
Berrien	Baroda	FIRE EQUIPMENT	0.9932
Berrien	Baroda	FIRE	1.7208
Berrien	Baroda	AMBULANCE	0.3932
Berrien	Baroda	ROADS	0.4915
Berrien	Benton	ALLOC/CHARTER	0.9796
Berrien	Benton	PUBLIC SAFETY	2.0000
Berrien	Benton	FIRE/POLICE	6.0000
Berrien	Benton	POLICE	0.4200
Berrien	Benton	FIRE	0.4200
Berrien	Benton	PUBLIC AIRPORT	0.1000
Berrien	Berrien	ALLOC/CHARTER	0.7004
Berrien	Berrien	FIRE	0.9911
Berrien	Bertrand	ALLOC/CHARTER	0.8845
Berrien	Bertrand	AMBULANCE	0.2500
Berrien	Buchanan	ALLOC/CHARTER	1.0000
Berrien	Buchanan	FIRE	1.1626
Berrien	Chikaming	ROADS	0.9676
Berrien	Chikaming	EV OPER. GENERAL	0.6259
Berrien	Chikaming	LIBRARY	0.3461
Berrien	Chikaming	ALLOC/CHARTER	0.3604
Berrien	Chikaming	PUBLIC SAFETY	1.9000
Berrien	Coloma	ALLOC/CHARTER	0.6651
Berrien	Coloma	HISTORICAL SOCIETY/MUSEUM	0.2479
Berrien	Coloma	ROADS	1.0000
Berrien	Coloma	AMBULANCE	0.5000
Berrien	Coloma	FIRE	1.0000
Berrien	Coloma	POLICE	4.5000
Berrien	Galien	ALLOC/CHARTER	0.6885
Berrien	Galien	FIRE	1.9824
Berrien	Galien	LIBRARY	0.1712
Berrien	Galien	LIBRARY	0.9873
Berrien	Galien	FIRE/AMBULANCE	0.4956
Berrien	Hagar	HISTORICAL SOCIETY/MUSEUM	0.2486
Berrien	Hagar	ALLOC/CHARTER	0.6238
Berrien	Hagar	FIRE TRUCK	0.2457
Berrien	Hagar	FIRE/AMBULANCE	1.5000
Berrien	Lake	ALLOC/CHARTER	3.0000
Berrien	Lincoln	ALLOC/CHARTER	0.7834
Berrien	Lincoln	LIBRARY	0.3915
Berrien	Lincoln	POLICE	1.4973
Berrien	Lincoln	PUBLIC AIRPORT	0.0998

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Berrien	Lincoln	ROADS	0.2495
Berrien	Lincoln	LIBRARY	0.4340
Berrien	Lincoln	LIBRARY	0.2989
Berrien	Lincoln	POLICE	1.5000
Berrien	Lincoln	FIRE EQUIPMENT	0.1746
Berrien	Lincoln	LIBRARY	0.1730
Berrien	Lincoln	FIRE	0.4991
Berrien	New Buffalo	ALLOC/CHARTER	0.3758
Berrien	New Buffalo	PARKS/REC	0.3618
Berrien	New Buffalo	PUBLIC SAFETY	0.0000
Berrien	Niles	FIRE	3.0000
Berrien	Niles	ALLOC/CHARTER	2.0000
Berrien	Niles	POLICE	0.9934
Berrien	Oronoko	ALLOC/CHARTER	0.8002
Berrien	Oronoko	POLICE	4.0000
Berrien	Pipestone	ALLOC/CHARTER	0.8793
Berrien	Pipestone	FIRE	1.0000
Berrien	Royalton	ALLOC/CHARTER	0.7499
Berrien	Royalton	PUBLIC AIRPORT	0.0999
Berrien	Royalton	ROADS	0.9994
Berrien	Royalton	FIRE EQUIPMENT	0.0124
Berrien	Royalton	FIRE EQUIPMENT	0.1530
Berrien	Royalton	FIRE/AMBULANCE	0.9994
Berrien	Saint Joseph	PARKS/REC - TRAILS/BIKE PATHS	0.2492
Berrien	Saint Joseph	PUBLIC SAFETY	5.9820
Berrien	Saint Joseph	ROADS	0.7477
Berrien	Saint Joseph	ALLOC/CHARTER	0.7545
Berrien	Saint Joseph	LIBRARY	0.4482
Berrien	Saint Joseph	PUBLIC AIRPORT	0.0996
Berrien	Saint Joseph	FIRE EQUIPMENT	0.2991
Berrien	Sodus	FIRE/AMBULANCE	1.0000
Berrien	Sodus	ALLOC/CHARTER	0.8854
Berrien	Sodus	FIRE	1.0000
Berrien	Sodus	LIBRARY	0.4000
Berrien	Sodus	ROADS	2.0000
Berrien	Three Oaks	AMBULANCE	0.9486
Berrien	Three Oaks	FIRE	1.4230
Berrien	Three Oaks	POLICE	1.6601
Berrien	Three Oaks	ALLOC/CHARTER	0.7065
Berrien	Three Oaks	LIBRARY	1.3906
Berrien	Three Oaks	ROADS	0.3735
Berrien	Watervliet	FIRE	1.0000
Berrien	Watervliet	PUBLIC SAFETY	0.3460
Berrien	Watervliet	ALLOC/CHARTER	0.5890
Berrien	Watervliet	FIRE	1.0000
Berrien	Watervliet	HISTORICAL SOCIETY/MUSEUM	0.2500
Berrien	Watervliet	POLICE	1.5000
Berrien	Watervliet	ROADS	2.0000
Berrien	Weesaw	ROADS	1.0000

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Berrien	Weesaw	ALLOC/CHARTER	0.8196
Berrien	Weesaw	FIRE	0.9950
Berrien	Weesaw	AMBULANCE	0.3482
Berrien	Weesaw	FIRE	0.4975
Berrien	BARODA	ALLOC/CHARTER	9.6166
Berrien	BERRIEN SPRINGS	ALLOC/CHARTER	10.1296
Berrien	BERRIEN SPRINGS	ROADS	3.4539
Berrien	BERRIEN SPRINGS	CEMETERY	0.0000
Berrien	BERRIEN SPRINGS	RUBBISH	0.0000
Berrien	EAU CLAIRE	ALLOC/CHARTER	11.4901
Berrien	EAU CLAIRE	ROADS	4.5958
Berrien	GALIEN	ALLOC/CHARTER	7.2812
Berrien	GRAND BEACH	ALLOC/CHARTER	5.7537
Berrien	MICHIANA	ALLOC/CHARTER	6.7386
Berrien	MICHIANA	EV OPER. GENERAL	0.9354
Berrien	MICHIANA	PUBLIC SAFETY/FIRE/POLICE	0.9278
Berrien	SHOREHAM	ALLOC/CHARTER	0.8000
Berrien	STEVENSVILLE	ALLOC/CHARTER	9.6765
Berrien	THREE OAKS	ALLOC/CHARTER	8.2182
Berrien	THREE OAKS	ROADS	3.2871
Berrien	Benton Harbor	ALLOC/CHARTER	9.4271
Berrien	Benton Harbor	DIAL-A-RIDE	1.1604
Berrien	Benton Harbor	EV OPER. GENERAL	9.8240
Berrien	Benton Harbor	LIBRARY	0.9426
Berrien	Benton Harbor	PENSION	0.7470
Berrien	Benton Harbor	PPI IMPROVEMENTS	1.4948
Berrien	Benton Harbor	LIBRARY	1.8853
Berrien	Bridgman	ALLOC/CHARTER	14.1527
Berrien	Bridgman	LIBRARY	0.7071
Berrien	Bridgman	LIBRARY	0.9626
Berrien	Buchanan	ALLOC/CHARTER	16.8230
Berrien	Buchanan	DIAL-A-RIDE	0.9908
Berrien	Coloma	FIRE TRUCK	0.8412
Berrien	Coloma	HISTORICAL SOCIETY/MUSEUM	0.2474
Berrien	Coloma	ALLOC/CHARTER	16.2941
Berrien	New Buffalo	ALLOC/CHARTER	9.5151
Berrien	New Buffalo	PARKS/REC	0.4279
Berrien	New Buffalo	ROADS	0.2325
Berrien	Niles	ALLOC/CHARTER	13.5921
Berrien	Niles	DIAL-A-RIDE	0.4881
Berrien	Saint Joseph	ALLOC/CHARTER	14.7900
Berrien	Saint Joseph	BAND	0.2500
Berrien	Saint Joseph	DEBT	0.7000
Berrien	Saint Joseph	LIBRARY	0.7760
Berrien	Saint Joseph	PUBLIC AIRPORT	0.2444
Berrien	Saint Joseph	RUBBISH	1.9500

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Berrien	Watervliet	ALLOC/CHARTER	16.0294
Berrien	Watervliet	FIRE	1.9712
Berrien	Watervliet	HISTORICAL SOCIETY/MUSEUM	0.2464
Berrien	Watervliet	POLICE	4.9280
Cass	Calvin	ALLOC/CHARTER	0.6521
Cass	Howard	ALLOC/CHARTER	2.7714
Cass	Jefferson	ALLOC/CHARTER	0.7798
Cass	Jefferson	ROADS	1.0000
Cass	Jefferson	EV OPER. GENERAL	0.2202
Cass	Lagrange	ALLOC/CHARTER	0.8619
Cass	Marcellus	ALLOC/CHARTER	0.9794
Cass	Marcellus	BLDG - HUDSON MEM.	0.4896
Cass	Marcellus	FIRE/AMBULANCE	0.9794
Cass	Marcellus	POLICE	1.4691
Cass	Marcellus	ROADS	0.9794
Cass	Marcellus	FIRE/AMBULANCE	0.9794
Cass	Marcellus	LIBRARY	1.9589
Cass	Mason	ALLOC/CHARTER	0.7826
Cass	Milton	ALLOC/CHARTER	0.7938
Cass	Newberg	ALLOC/CHARTER	0.8554
Cass	Newberg	FIRE/AMBULANCE	1.0000
Cass	Newberg	ROADS	1.0000
Cass	Newberg	FIRE/EMS	1.0000
Cass	Ontwa	ALLOC/CHARTER	0.7134
Cass	Ontwa	FIRE/AMBULANCE	2.0000
Cass	Ontwa	POLICE	2.0000
Cass	Ontwa	AMBULANCE	0.2471
Cass	Ontwa	AMBULANCE	0.5000
Cass	Penn	ALLOC/CHARTER	0.6650
Cass	Pokagon	ALLOC/CHARTER	0.7489
Cass	Porter	ALLOC/CHARTER	0.6597
Cass	Silver Creek	ALLOC/CHARTER	0.6643
Cass	Silver Creek	FIRE/POLICE	0.9676
Cass	Volinia	ALLOC/CHARTER	0.7369
Cass	Volinia	FIRE/AMBULANCE	1.9898
Cass	Volinia	ROADS	0.9949
Cass	Volinia	ROADS	2.0000
Cass	Wayne	ALLOC/CHARTER	0.8482
Cass	CASSOPOLIS	ALLOC/CHARTER	16.5300
Cass	EDWARDSBURG	ALLOC/CHARTER	3.7764
Cass	EDWARDSBURG	EV OPER. GENERAL	1.7623
Cass	EDWARDSBURG	ROADS	1.9562
Cass	MARCELLUS	ALLOC/CHARTER	8.1507
Cass	MARCELLUS	ROADS	4.3808
Cass	VANDALIA	ALLOC/CHARTER	17.1557
Cass	Dowagiac	ALLOC/CHARTER	13.5993
Cass	Dowagiac	DIAL-A-RIDE	0.9065
Cass	Dowagiac	SOLID WASTE	2.7873
Cass	Niles	ALLOC/CHARTER	13.5921

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Cass	Niles	DIAL-A-RIDE	0.4881
Van Buren	Almena	ALLOC/CHARTER	0.7411
Van Buren	Almena	FIRE OPER & EQUIPMENT	1.3618
Van Buren	Almena	ROADS	1.8888
Van Buren	Antwerp	ALLOC/CHARTER	0.8614
Van Buren	Antwerp	ROADS	0.9894
Van Buren	Antwerp	SENIORS	0.4974
Van Buren	Arlington	ALLOC/CHARTER	0.6402
Van Buren	Arlington	ROADS	1.8645
Van Buren	Arlington	SENIORS	0.9307
Van Buren	Bangor	ROADS	4.0000
Van Buren	Bangor	SENIORS	1.0000
Van Buren	Bangor	ALLOC/CHARTER	0.8303
Van Buren	Bloomingtondale	ALLOC/CHARTER	0.6804
Van Buren	Bloomingtondale	SENIORS	0.9927
Van Buren	Bloomingtondale	ROADS	3.7329
Van Buren	Columbia	ALLOC/CHARTER	0.7189
Van Buren	Columbia	PUBLIC SAFETY	1.2433
Van Buren	Columbia	ROADS	2.7851
Van Buren	Columbia	SENIORS	0.9947
Van Buren	Covert	ALLOC/CHARTER	0.8198
Van Buren	Covert	POLICE	1.9000
Van Buren	Covert	ROADS	0.5000
Van Buren	Covert	SENIORS	1.0000
Van Buren	Covert	FIRE/AMBULANCE	1.7000
Van Buren	Decatur	ALLOC/CHARTER	0.8860
Van Buren	Decatur	ROADS	2.0000
Van Buren	Decatur	SENIORS	1.0000
Van Buren	Geneva	ALLOC/CHARTER	0.7240
Van Buren	Geneva	ROADS	2.8792
Van Buren	Geneva	SENIORS	0.9970
Van Buren	Hamilton	ALLOC/CHARTER	0.7356
Van Buren	Hamilton	ROADS	0.9945
Van Buren	Hartford	ALLOC/CHARTER	0.8185
Van Buren	Hartford	ROADS	1.4074
Van Buren	Hartford	FIRE	0.7012
Van Buren	Keeler	ALLOC/CHARTER	0.6924
Van Buren	Keeler	POLICE	0.7488
Van Buren	Keeler	ROADS	0.9985
Van Buren	Keeler	FIRE	1.0000
Van Buren	Lawrence	ROADS	2.0000
Van Buren	Lawrence	ALLOC/CHARTER	0.9816
Van Buren	Lawrence	SENIORS	0.5000
Van Buren	Paw Paw	ALLOC/CHARTER	0.7961
Van Buren	Paw Paw	SENIORS	0.4937
Van Buren	Paw Paw	FIRE BOND	0.8500
Van Buren	Paw Paw	ROADS	0.9633
Van Buren	Pine Grove	ALLOC/CHARTER	0.6666
Van Buren	Pine Grove	SENIORS	0.2469

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Van Buren	Pine Grove	FIRE	1.4446
Van Buren	Pine Grove	ROADS	1.9263
Van Buren	Pine Grove	FIRE EQUIPMENT	0.5000
Van Buren	Porter	ALLOC/CHARTER	0.6398
Van Buren	Porter	SENIORS	0.9399
Van Buren	South Haven	ALLOC/CHARTER	0.5276
Van Buren	South Haven	LIBRARY	1.0000
Van Buren	South Haven	POLICE	0.7414
Van Buren	South Haven	RECREATION	0.2500
Van Buren	South Haven	LIBRARY	0.2350
Van Buren	South Haven	SENIORS	0.9886
Van Buren	South Haven	ROADS	1.4334
Van Buren	Waverly	ALLOC/CHARTER	0.6503
Van Buren	Waverly	ROADS	1.9570
Van Buren	Waverly	SENIORS	0.5000
Van Buren	BLOOMINGDALE	ALLOC/CHARTER	8.4930
Van Buren	BLOOMINGDALE	ROADS	2.9696
Van Buren	BREEDSVILLE	ALLOC/CHARTER	5.7999
Van Buren	DECATUR	ALLOC/CHARTER	11.4166
Van Buren	DECATUR	ROADS	4.5664
Van Buren	LAWRENCE	ALLOC/CHARTER	11.0627
Van Buren	LAWRENCE	ROADS	4.4248
Van Buren	LAWTON	ALLOC/CHARTER	11.4410
Van Buren	LAWTON	LIBRARY	0.9151
Van Buren	LAWTON	ROADS	4.5761
Van Buren	MATTAWAN	ALLOC/CHARTER	4.2646
Van Buren	PAW PAW	ALLOC/CHARTER	10.6927
Van Buren	PAW PAW	ROADS	4.2767
Van Buren	PAW PAW	PARKS/REC	1.4809
Van Buren	Gobles	FIRE	1.2958
Van Buren	Gobles	ALLOC/CHARTER	15.2698
Van Buren	Gobles	SENIORS	0.8639
Van Buren	Hartford	ALLOC/CHARTER	12.1410
Van Buren	Hartford	WATER	1.7419
Van Buren	Hartford	SENIORS	1.0000
Van Buren	Hartford	FIRE	1.4185
Van Buren	South Haven	GARBAGE/REFUSE/TRASH	1.7000
Van Buren	South Haven	ALLOC/CHARTER	9.6612
Van Buren	South Haven	LIBRARY	0.2361
Van Buren	South Haven	NARCOTICS	0.6757
Van Buren	South Haven	ROADS	1.4849
Van Buren	South Haven	SENIORS	0.4931
Van Buren	South Haven	LIBRARY	0.5900
Van Buren	South Haven	SENIORS	0.4931
Van Buren	South Haven	RECREATION	0.5000
Van Buren	Bangor	ALLOC/CHARTER	14.2397
Van Buren	Bangor	ROADS LOCAL	1.4874
Van Buren	Bangor	SENIORS	1.0000

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SPECIAL ASSESSMENT DISTRICTS

Act 188 of 1954, as amended, establishes and authorizes townships to utilize special assessment procedures to fund the costs of certain types of public improvements:

- The construction, improvement, and maintenance of storm or sanitary sewers
- The construction, improvement, and maintenance of water systems
- The construction, improvement, and maintenance of public roads*
- The acquisition, improvement, and maintenance of public parks
- The collection and disposal of garbage and rubbish
- The installation, improvement, and maintenance of lighting systems**
- The construction, improvement, and maintenance of sidewalks and bicycle paths
- The eradication or control of aquatic weeds and plants
- The construction, improvement, and maintenance of private roads
- The construction, improvement, and maintenance of a lake, pond, river, stream, lagoon, or other body of water or of an improvement to the body of water. This includes, but is not limited to, dredging.

Allocation of Costs There is no specific formula within statute as to how the assessment is apportioned among the benefitted properties. There are several different methods commonly used to allocate or spread the costs for the improvement against those properties within the SAD, including but not limited to front foot, Financing the Improvement Project To finance an improvement through the special assessment process, the Township Board may issue and sell bonds. Bonds must be issued in accordance with PA 34 of 2001, "Revised Municipal Finance Act" (MCL 141.2101-2821). As the costs for the improvement project are repaid by the benefitting property owners through a special assessment, the bonds are repaid. Paying the Special Assessment Special assessments can be paid in full without interest at the time the assessment is first levied, or may be paid in annual installments for a specified number of years using a declining balance method. Each annual payment is less than the previous year's payment. The principal is repaid in equal installments in each payment, but the amount paid toward interest is reduced with each payment. Special assessment installments are levied on an annual basis, depending on the nature and duration of the district, with the winter ad valorem property taxes, issued on December 1st. The Township Board will determine the amount of interest to be charged for the special assessment according to state statute. The State of Michigan, under PA 225 of 1976, "Deferred Collection of Special Assessments od area, site/lot, lot depth, value, or a combination of these methods. The method used varies according to the nature of the improvement, and the type and characteristics of the properties contained within the SAD.

Court Case Example

A special assessment is not a tax. Rather, a special assessment is a specific levy designed to recover the costs of improvements that confer local and peculiar benefits upon property within a defined area. Kadzban v City of Grandville, 442 Mich 495, 502; 502 NW2d 299 (1993). Special assessments are sustained upon the theory that the value of property in the special assessment district is enhanced by the improvement for which the assessment is made. Knott v City of Flint, 363 Mich 483, 499; 109 NW2d 908 (1961). Municipal decisions regarding special assessments are generally presumed to be valid. In re Petition of Macomb Co Drain Commr, 369

Mich 641, 649; 120 NW2d 789 (1968). A special assessment will be declared invalid only when a party challenging the assessment demonstrates that there is a substantial or unreasonable disproportionality between the amount assessed and the value which accrues to the land as a result of the improvements. Kadzban, supra at 502, quoting Crampton v Royal Oak, 362 Mich 503, 514-516; 108 NW2d 16 (1961). The party challenging the special assessment also has the burden of establishing the True Cash Value (TCV) of the property being assessed. MCL 205.737 The TCV is equivalent to fair market value, CAF Investment Co v State Tax Comm, 392 Mich 442, 450; 221 NW2d 588 (1974), and is defined as the usual selling price at the place where the property to which the term is applied is at the time of the assessment, being the price that could be obtained for the property at private sale ... MCL 211.27"

Rema Village Mobile Home Park v Ontwa Twp, Michigan Court of Appeals case No. 256395 unpublished.