SUBSTITUTE FOR

SENATE BILL NO. 356

A bill to amend 1976 PA 451, entitled "The revised school code,"

by amending sections 12 and 1211 (MCL 380.12 and 380.1211), section 12 as amended by 2013 PA 96 and section 1211 as amended by 2012 PA 285.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 12. (1) A school district shall lose its organization and
- 2 shall be declared dissolved if any of the following conditions are
- 3 met:
- 4 (a) There are not enough persons residing in the school
- 5 district and qualified under law to hold all of the offices of the
- 6 school district or who will accept the offices of the school
- 7 district.

- 1 (b) After consultation with the intermediate school district
- 2 in which the SCHOOL district is located, the superintendent of
- 3 public instruction and state treasurer jointly determine that all
- 4 of the following apply:
- 5 (i) The school district was required to submit a deficit
- 6 elimination plan under the state school aid act of 1979 and the
- 7 school district either has failed to submit a plan or lacks the
- 8 capability to both implement a deficit elimination plan and meet
- 9 the school district's obligations to provide public educational
- 10 services to pupils and other residents of the school district in a
- 11 manner that complies with this act, the state school aid act of
- 12 1979, and rules promulgated by the department.
- 13 (ii) The school district is not financially viable and is
- 14 unable to educate pupils in grades K-12 residing in the school
- 15 district by operating schools for a full school year and providing
- 16 the required number of instructional hours under this act and the
- 17 state school aid act of 1979. As used in this subparagraph,
- 18 "financially viable" means that a school district has the financial
- 19 resources to carry out at least the educational program required by
- 20 law and pay its existing debts as they become due taking into
- 21 consideration the projected enrollment, cash flow, revenues, and
- 22 borrowing capability of the school district.
- 23 (iii) The school district has at least 300 and not more than
- 24 2,400 pupils in membership.
- 25 (iv) The number of pupils in membership in the school district
- 26 for the most recently completed school year was at least 10% less
- 27 than the number of pupils in membership in the school district for

- 1 the school year immediately preceding the most recently completed
- 2 school year.
- 3 (v) The school district began the school fiscal year ending in
- 4 the current state fiscal year with an operating fund deficit and is
- 5 projected to end the school fiscal year ending in the current state
- 6 fiscal year with a greater operating fund deficit or received a
- 7 loan approved by the local emergency financial assistance loan
- 8 board that had the effect of reducing the deficit for the school
- 9 year ending in the current state fiscal year.
- 10 (vi) The school district has not consolidated with another
- 11 school district during the immediately preceding 12 calendar
- 12 months.
- 13 (2) If a school district meets either or both of subsection
- 14 (1)(a) or (b), the intermediate school board of the intermediate
- 15 school district to which the school district is constituent, or the
- 16 superintendent of public instruction if that intermediate school
- 17 board requests the superintendent of public instruction to act in
- 18 its place, shall declare the school district dissolved and
- 19 immediately order attachment of the territory of the school
- 20 district, in whole or in part, to 1 or more other organized school
- 21 districts within the intermediate school district. In attaching the
- 22 territory of the dissolved school district to other school
- 23 districts, the intermediate school board or the superintendent of
- 24 public instruction shall take into account the number of pupils who
- 25 will become pupils of each of those other school districts relative
- 26 to the number of pupils already enrolled in the other school
- 27 district and the numbers of pupils who qualify for free and reduced

- 1 price lunch, special education services and at-risk funding among
- 2 the other school districts. For a school district that is declared
- 3 dissolved in 2013, within 21 days after the school district is
- 4 declared dissolved, and for a school district that is declared
- 5 dissolved after 2013, within WITHIN 60 days after the school
- 6 district is declared dissolved, the dissolved school district shall
- 7 account to the intermediate school district for all records, funds,
- 8 and property of the school district and shall make an equitable
- 9 distribution of the records, funds, and property consistent with
- 10 the ordered attachment to each receiving school district. A school
- 11 building or other real property owned by and located in the
- 12 dissolved SCHOOL district shall become part of and owned by the
- 13 receiving school district in which it is located.
- 14 (3) If a dissolved school district has outstanding debt, the
- 15 dissolved school district shall retain a limited separate identity
- 16 and the territory of the dissolved school district shall continue
- 17 as a separate taxing unit for the limited purpose of the debt until
- 18 the debt is retired or refunded. The intermediate school board and
- 19 other officers of the intermediate school district in which the
- 20 geographic area of the dissolved school district is located shall
- 21 perform the functions and satisfy the responsibilities of the board
- 22 and other officers of the dissolved school district relating to the
- 23 debt, including, but not limited to, all of the following:
- 24 (a) Certifying and levying taxes for satisfaction of the debt
- 25 in the name of the dissolved school district.
- 26 (b) Holding debt retirement funds of the dissolved school
- 27 district separately from the funds of the receiving school

- 1 district.
- 2 (c) Doing all other things relative to the outstanding debt of
- 3 the dissolved school district required by law and by the terms of
- 4 the debt, including, but not limited to, levying or renewing a
- 5 school operating tax under section 1211. The question of renewal of
- 6 a school operating tax pledged to the repayment of debt of the
- 7 dissolved school district shall be submitted only to school
- 8 electors residing within the geographic area of the dissolved
- 9 school district and does not require approval by electors of a
- 10 receiving school district not residing within the geographic area
- 11 of the dissolved school district.
- 12 (4) Upon the attachment of a dissolved school district to
- 13 another school district, the intermediate school board shall audit
- 14 the assets and liabilities of the dissolved school district. If a
- 15 considerable discrepancy is found, the intermediate school board
- 16 shall order the dissolved school district to pay the discrepancy to
- 17 1 or more appropriate receiving school districts. After first
- 18 satisfying debt obligations, the dissolved school district shall
- 19 repay that amount to 1 or more appropriate receiving school
- 20 districts from money available to the dissolved school district
- 21 including voted millage within a time to be determined by the
- 22 intermediate school board.
- 23 (5) BOTH OF THE FOLLOWING APPLY WITH RESPECT TO TAXES UNDER
- 24 THIS SECTION:
- 25 (A) If a tax is authorized within a receiving school district
- 26 at a rate greater than the rate authorized within the dissolved
- 27 school district at the time of the dissolution, the tax may not be

- 1 levied within the geographic area of the dissolved school district
- 2 until approved by the school electors residing within the
- 3 geographic area of the dissolved school district or by all school
- 4 electors within the receiving school district, including any
- 5 expanded geographic area of the receiving school district resulting
- 6 from attachment under this section.
- 7 (B) IF A DISSOLVED SCHOOL DISTRICT IS NO LONGER AUTHORIZED TO
- 8 LEVY A SCHOOL OPERATING TAX UNDER SECTION 1211, THE RECEIVING
- 9 SCHOOL DISTRICT MAY LEVY SCHOOL OPERATING TAXES UNDER SECTION 1211
- 10 WITHIN THE GEOGRAPHIC AREA OF THE DISSOLVED SCHOOL DISTRICT THAT
- 11 HAS BEEN ATTACHED TO THE RECEIVING SCHOOL DISTRICT AT A RATE THAT
- 12 DOES NOT EXCEED THE RATE AUTHORIZED BY THE SCHOOL ELECTORS OF THE
- 13 RECEIVING DISTRICT TO BE LEVIED UNDER SECTION 1211 WITHIN THE
- 14 RECEIVING DISTRICT OR THE RATE AUTHORIZED TO BE LEVIED UNDER
- 15 SECTION 1211 WITHIN THE DISSOLVED SCHOOL DISTRICT AT THE TIME OF
- 16 DISSOLUTION, WHICHEVER IS LESS. IF THE DISSOLVED SCHOOL DISTRICT
- 17 HAS OUTSTANDING DEBT, OTHER THAN BONDED DEBT, THE RECEIVING SCHOOL
- 18 DISTRICT SHALL USE TAX REVENUE RECEIVED FROM MILLAGE LEVIED UNDER
- 19 THIS SUBDIVISION TO PAY OFF THAT PORTION OF THE OUTSTANDING DEBT,
- 20 OTHER THAN BONDED DEBT, THAT IS ATTRIBUTABLE TO THE TERRITORY OF
- 21 THE DISSOLVED SCHOOL DISTRICT THAT HAS BEEN ATTACHED TO THE
- 22 RECEIVING SCHOOL DISTRICT BEFORE USING THAT TAX REVENUE FOR ANY
- 23 OTHER PURPOSE. THE PORTION OF THE OUTSTANDING DEBT, OTHER THAN
- 24 BONDED DEBT, THAT IS ATTRIBUTABLE TO THE TERRITORY OF THE DISSOLVED
- 25 SCHOOL DISTRICT THAT HAS BEEN ATTACHED TO THE RECEIVING SCHOOL
- 26 DISTRICT IS CONSIDERED TO BE THE SAME PERCENTAGE OF THE OUTSTANDING
- 27 DEBT, OTHER THAN BONDED DEBT, AS THE PERCENTAGE OF THE TAXABLE

- 1 VALUE OF THE DISSOLVED SCHOOL DISTRICT AT THE TIME OF DISSOLUTION
- 2 THAT WAS TRANSFERRED TO THE RECEIVING SCHOOL DISTRICT, AS
- 3 DETERMINED BY THE DEPARTMENT. FOR MILLAGE LEVIED BY A RECEIVING
- 4 SCHOOL DISTRICT UNDER THIS SUBDIVISION, THE LOCAL TAX COLLECTING
- 5 UNIT THAT IS COLLECTING THAT MILLAGE MAY ASSESS AND COLLECT THE
- 6 MILLAGE ON A SCHEDULE AND WITH DEADLINES THAT ARE DIFFERENT THAN
- 7 THOSE PRESCRIBED UNDER PART 26.
- 8 (6) If a dissolved school district was authorized to levy a
- 9 sinking fund tax under section 1212 at the time of dissolution, the
- 10 identity of the dissolving school district as a legal entity shall
- 11 not be lost and its territory shall remain as a taxing unit for the
- 12 limited purpose of levying a sinking fund tax under section 1212
- 13 until the authorization to levy a sinking fund tax within the
- 14 dissolved school district expires. For purposes of this subsection,
- 15 the intermediate school board and other officers of the
- 16 intermediate school district in which the geographic area of the
- 17 dissolved school district is located shall perform the functions
- 18 and responsibilities of the board and other officers of the
- 19 dissolved school district relating to levying the sinking fund tax
- 20 and shall distribute the proceeds of the levy to each receiving
- 21 school district that operates a school building previously operated
- 22 by the dissolved school district. The proceeds of a sinking fund
- 23 tax levy under this subsection may be used only within the
- 24 geographic area of the dissolved school district for purposes
- 25 authorized under section 1212. A receiving school district may not
- 26 renew or authorize a new sinking fund tax that is levied only
- 27 within the geographic area of the dissolved school district.

- 1 (7) To the extent permitted under federal law and any
- 2 applicable waiver approved by the United States department of
- 3 education, DEPARTMENT OF EDUCATION, the department shall not
- 4 include the test scores of pupils from the dissolved school
- 5 district for determining adequate yearly progress status or for
- 6 "top-to-bottom" rankings of the receiving school districts for the
- 7 first 3 school years after dissolution.
- 8 (8) For the same number of school years for which test scores
- 9 of pupils from the dissolved SCHOOL district are not used under
- 10 subsection (7), a receiving school district shall not use the test
- 11 scores of pupils from the dissolved school district as a factor in
- 12 any performance evaluation of an employee of the receiving school
- 13 district.
- 14 (9) The pupils formerly enrolled in the dissolved school
- 15 district have all the legal and constitutional rights and
- 16 privileges of the other pupils enrolled in the receiving school
- 17 districts.
- 18 (10) As used in this section:
- 19 (a) "Debt" means that term as defined in section 103 of the
- 20 revised municipal finance act, 2001 PA 34, MCL 141.2103, and any
- 21 unpaid amounts payable by a dissolved school district to the
- 22 Michigan public school employees' retirement board under the public
- 23 school employees retirement act of 1979, 1980 PA 300, MCL 38.1301
- **24** to 38.1437.
- 25 (b) "Receiving school district" means a school district to
- 26 which all or part of the territory of a dissolved school district
- 27 is attached under this section.

Sec. 1211. (1) Except as otherwise provided in this section 1 2 and section 1211c, the board of a school district shall levy not more than 18 mills for school operating purposes or the number of 3 4 mills levied in 1993 for school operating purposes, whichever is less. A principal residence, qualified agricultural property, 5 qualified forest property, supportive housing property, property 6 occupied by a public school academy, and industrial personal 7 property are exempt from the mills levied under this subsection 8 except for the number of mills by which that exemption is reduced 9 10 under this subsection. Except as otherwise provided in subsection 11 (9), the board of a school district that had a foundation allowance 12 for the 1994-95 state fiscal year greater than \$6,500.00 may reduce 13 the number of mills from which a principal residence, qualified 14 agricultural property, qualified forest property, supportive housing property, property occupied by a public school academy, and 15 industrial personal property are exempted under this subsection by 16 up to the number of mills, as certified under section 1211a, 17 required to be levied on a principal residence, qualified 18 19 agricultural property, qualified forest property, supportive 20 housing property, property occupied by a public school academy, and industrial personal property for the school district's combined 21 22 state and local revenue per membership pupil for the school fiscal 23 year ending in 1995 to be equal to the school district's foundation 24 allowance for the state fiscal year ending in 1995, and the board

also may levy in 1994 or a succeeding year that number of mills for

school operating purposes on a principal residence, qualified

agricultural property, qualified forest property, supportive

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- 1 housing property, property occupied by a public school academy, and
- 2 industrial personal property.
- 3 (2) Subject to subsection (3), if the department of treasury
- 4 determines that the maximum number of mills allowed to be levied
- 5 under subsection (1) on all classes of property was not sufficient
- 6 for a school district's combined state and local revenue per
- 7 membership pupil for the school fiscal year ending in 1995 to be
- 8 equal to the school district's foundation allowance for that school
- 9 fiscal year, the board of the school district may levy in 1994 or a
- 10 succeeding year additional mills uniformly on all property up to
- 11 the number of mills required for the school district's combined
- 12 state and local revenue per membership pupil for the school fiscal
- 13 year ending in 1995 to be equal to the school district's foundation
- 14 allowance for the state fiscal year ending in 1995. However, the
- 15 board of a school district described in this subsection, by board
- 16 resolution, may elect to exempt each principal residence and all
- 17 qualified agricultural property, qualified forest property,
- 18 supportive housing property, property occupied by a public school
- 19 academy, and industrial personal property located in the school
- 20 district from some or all of the mills that the board is authorized
- 21 to levy under this subsection.
- 22 (3) After 1994, the number of mills a school district may levy
- 23 under this section on any class of property shall not exceed the
- 24 lesser of the number of mills the school district was certified by
- 25 the department of treasury under section 1211a to levy on that
- 26 class of property under this section in 1994 or the number of mills
- 27 required to be levied on that class of property under this section

- 1 to ensure that the increase from the immediately preceding state
- 2 fiscal year in the school district's combined state and local
- 3 revenue per membership pupil, calculated as if the school district
- 4 had levied the maximum number of mills the school district was
- 5 allowed to levy under this section regardless of the number of
- 6 mills the school district actually levied, does not exceed the
- 7 lesser of the dollar amount of the increase in the basic foundation
- 8 allowance under section 20 of the state school aid act of 1979, MCL
- 9 388.1620, from the immediately preceding state fiscal year or the
- 10 percentage increase in the general price level in the immediately
- 11 preceding calendar year. If the number of mills a school district
- 12 is allowed to levy under this section in a year after 1994 is less
- 13 than the number of mills the school district was allowed to levy
- 14 under this section in the immediately preceding year, any reduction
- 15 required by this subsection in the school district's millage rate
- 16 shall be calculated by first reducing the number of mills the
- 17 school district is allowed to levy under subsection (2) and then
- 18 increasing the number of mills from which a principal residence,
- 19 qualified agricultural property, qualified forest property,
- 20 supportive housing property, property occupied by a public school
- 21 academy, and industrial personal property are exempted under
- 22 subsection (1).
- 23 (4) Commercial personal property is exempt from 12 of the
- 24 mills levied under this section. However, if the number of mills
- 25 from which industrial personal property is exempted for a specific
- 26 school district is reduced under this section, then the number of
- 27 mills from which commercial personal property is exempted for that

- 1 school district shall be reduced by that same number of mills.
- 2 (5) Except as otherwise provided under this subsection,
- 3 millage levied under this section must be approved by the school
- 4 electors. For BOTH OF THE FOLLOWING APPLY FOR the purposes of this
- 5 section: , millage
- 6 (A) MILLAGE approved by the school electors before January 1,
- 7 1994 for which the authorization has not expired is considered to
- 8 be approved by the school electors. With the approval of the state
- 9 treasurer, a school district may pledge millage levied under this
- 10 section for the repayment of a loan under the emergency municipal
- 11 loan act, 1980 PA 243, MCL 141.931 to 141.942, money borrowed by
- 12 the school district under section 1225, or the repayment of
- 13 advances, overpayments, or other obligations of the school district
- 14 to this state under section 15 of the state school aid act of 1979,
- **15** MCL 388.1615.
- 16 (B) IF THE SCHOOL ELECTORS OF A SCHOOL DISTRICT THAT IS A
- 17 RECEIVING SCHOOL DISTRICT UNDER SECTION 12 HAVE AUTHORIZED THE LEVY
- 18 OF A MILLAGE UNDER THIS SECTION, IF TERRITORY OF A SCHOOL DISTRICT
- 19 THAT IS A DISSOLVED SCHOOL DISTRICT UNDER SECTION 12 HAS BEEN
- 20 ATTACHED TO THE RECEIVING SCHOOL DISTRICT, AND IF THAT DISSOLVED
- 21 SCHOOL DISTRICT IS NO LONGER AUTHORIZED TO LEVY MILLAGE UNDER THIS
- 22 SECTION, THEN THE RECEIVING SCHOOL DISTRICT MAY LEVY MILLAGE UNDER
- 23 THIS SECTION WITHIN THE GEOGRAPHIC AREA OF THE DISSOLVED SCHOOL
- 24 DISTRICT THAT HAS BEEN ATTACHED TO THE RECEIVING SCHOOL DISTRICT AT
- 25 A RATE THAT DOES NOT EXCEED THE RATE AUTHORIZED BY THE SCHOOL
- 26 ELECTORS OF THE RECEIVING SCHOOL DISTRICT TO BE LEVIED UNDER THIS
- 27 SECTION WITHIN THE RECEIVING SCHOOL DISTRICT OR THE RATE AUTHORIZED

- 1 TO BE LEVIED UNDER THIS SECTION WITHIN THE DISSOLVED SCHOOL
- 2 DISTRICT AT THE TIME OF DISSOLUTION, WHICHEVER IS LESS. IF THE
- 3 DISSOLVED SCHOOL DISTRICT HAS OUTSTANDING DEBT, OTHER THAN BONDED
- 4 DEBT, AS DEFINED UNDER SECTION 12, THE RECEIVING SCHOOL DISTRICT
- 5 SHALL USE TAX REVENUE RECEIVED FROM MILLAGE LEVIED UNDER THIS
- 6 SUBDIVISION TO PAY OFF THAT PORTION OF THE OUTSTANDING DEBT, OTHER
- 7 THAN BONDED DEBT, THAT IS ATTRIBUTABLE TO THE TERRITORY OF THE
- 8 DISSOLVED SCHOOL DISTRICT THAT HAS BEEN ATTACHED TO THE RECEIVING
- 9 SCHOOL DISTRICT BEFORE USING THAT TAX REVENUE FOR ANY OTHER
- 10 PURPOSE. THE PORTION OF THE OUTSTANDING DEBT, OTHER THAN BONDED
- 11 DEBT, THAT IS ATTRIBUTABLE TO THE TERRITORY OF THE DISSOLVED SCHOOL
- 12 DISTRICT THAT HAS BEEN ATTACHED TO THE RECEIVING SCHOOL DISTRICT IS
- 13 CONSIDERED TO BE THE SAME PERCENTAGE OF THE OUTSTANDING DEBT, OTHER
- 14 THAN BONDED DEBT, AS THE PERCENTAGE OF THE TAXABLE VALUE OF THE
- 15 DISSOLVED SCHOOL DISTRICT AT THE TIME OF DISSOLUTION THAT WAS
- 16 TRANSFERRED TO THE RECEIVING SCHOOL DISTRICT, AS DETERMINED BY THE
- 17 DEPARTMENT. FOR MILLAGE LEVIED BY A RECEIVING SCHOOL DISTRICT UNDER
- 18 THIS SUBDIVISION, THE LOCAL TAX COLLECTING UNIT THAT IS COLLECTING
- 19 THAT MILLAGE MAY ASSESS AND COLLECT THE MILLAGE ON A SCHEDULE AND
- 20 WITH DEADLINES THAT ARE DIFFERENT THAN THOSE PRESCRIBED UNDER PART
- 21 26.
- 22 (6) If a school district levies millage for school operating
- 23 purposes that is in excess of the limits of this section, the
- 24 amount of the resulting excess tax revenue shall be deducted from
- 25 the school district's next regular tax levy.
- 26 (7) If a school district levies millage for school operating
- 27 purposes that is less than the limits of this section, the board of

- 1 the school district may levy at the school district's next regular
- 2 tax levy an additional number of mills not to exceed the additional
- 3 millage needed to make up the shortfall.
- 4 (8) A school district shall not levy mills allocated under the
- 5 property tax limitation act, 1933 PA 62, MCL 211.201 to 211.217a,
- 6 other than mills allocated to a school district of the first class
- 7 or a school district that was previously a school district of the
- 8 first class, for payment to a public library commission under
- 9 section 11(4) of the property tax limitation act, 1933 PA 62, MCL
- **10** 211.211, after 1993.
- 11 (9) Beginning with taxes levied for 2011, if a school district
- 12 had a foundation allowance for the 1994-95 state fiscal year
- 13 greater than \$6,500.00 and if the school district's foundation
- 14 allowance for the 2009-2010 state fiscal year was less than the
- 15 basic foundation allowance prescribed for the 2009-2010 state
- 16 fiscal year under section 20 of the state school aid act of 1979,
- 17 MCL 388.1620, the school district may not reduce the number of
- 18 mills from which certain classes of property are exempted from the
- 19 levy of millage under subsection (1) and may not levy that number
- 20 of mills on those classes of property as would otherwise be allowed
- 21 under subsection (1).
- 22 (10) As used in this section:
- (a) "Combined state and local revenue per membership pupil"
- 24 means that term as defined in section 20 of the state school aid
- 25 act of 1979, MCL 388.1620.
- 26 (b) "Commercial personal property" means property classified
- 27 as commercial personal property under section 34c of the general

- 1 property tax act, 1893 PA 206, MCL 211.34c.
- 2 (c) "Foundation allowance" means a school district's
- 3 foundation allowance as calculated under section 20 of the state
- 4 school aid act of 1979, MCL 388.1620.
- 5 (d) "General price level" means that term as defined in
- 6 section 33 of article IX of the state constitution of 1963.
- 7 (e) "Industrial personal property" means the following:
- 8 (i) Except as otherwise provided in subparagraph (ii),
- 9 property classified as industrial personal property under section
- 10 34c of the general property tax act, 1893 PA 206, MCL 211.34c.
- 11 (ii) Beginning December 31, 2011, industrial personal property
- 12 does not include a turbine powered by gas, steam, nuclear energy,
- 13 coal, or oil the primary purpose of which is the generation of
- 14 electricity for sale.
- 15 (f) "Membership" means that term as defined in section 6 of
- 16 the state school aid act of 1979, MCL 388.1606.
- 17 (g) "Owner", "person", "principal residence", and "qualified
- 18 agricultural property" mean those terms as defined in section 7dd
- 19 of the general property tax act, 1893 PA 206, MCL 211.7dd.
- 20 (h) "Property occupied by a public school academy" means
- 21 property occupied by a public school academy, urban high school
- 22 academy, or school of excellence that is used exclusively for
- 23 educational purposes.
- 24 (i) "Qualified forest property" means that term as defined in
- 25 section 7jj of the general property tax act, 1893 PA 206, MCL
- **26** 211.7jj[1].
- 27 (j) "School operating purposes" includes expenditures for

- 1 furniture and equipment, for alterations necessary to maintain
- 2 school facilities in a safe and sanitary condition, for funding the
- 3 cost of energy conservation improvements in school facilities, for
- 4 deficiencies in operating expenses for the preceding year or
- 5 preceding years, including, but not limited to, repayment of an
- 6 emergency loan under the emergency municipal loan act, 1980 PA 243,
- 7 MCL 141.931 to 141.942, and for paying the operating allowance due
- 8 from the school district to a joint high school district in which
- 9 the school district is a participating school district under former
- 10 part 3a. Taxes levied for school operating purposes do not include
- 11 any of the following:
- 12 (i) Taxes levied by a school district for operating a
- 13 community college under part 25.
- 14 (ii) Taxes levied under section 1212.
- 15 (iii) Taxes levied under section 1356 for eliminating an
- 16 operating deficit.
- 17 (iv) Taxes levied for operation of a library under section
- 18 1451 or for operation of a library established pursuant to 1913 PA
- 19 261, MCL 397.261 to 397.262, that were not included in the
- 20 operating millage reported by the district to the department as of
- 21 April 1, 1993. However, a district may report to the department not
- 22 later than April 1, 1994 the number of mills it levied in 1993 for
- 23 a purpose described in this subparagraph that the school district
- 24 does not want considered as operating millage and then that number
- 25 of mills is excluded under this section from taxes levied for
- 26 school operating purposes.
- (v) Taxes paid by a school district of the first class or a

- 1 school district that was previously a school district of the first
- 2 class to a public library commission pursuant to section 11(4) of
- 3 the property tax limitation act, 1933 PA 62, MCL 211.211.
- 4 (vi) Taxes levied under former section 1512 for operation of a
- 5 community swimming pool. In addition, if a school district included
- 6 the millage it levied in 1993 for operation of a community swimming
- 7 pool as part of its operating millage reported to the department
- 8 for 1993, the school district may report to the department not
- 9 later than June 17, 1994 the number of mills it levied in 1993 for
- 10 operation of a community swimming pool that the school district
- 11 does not want considered as operating millage and then that number
- 12 of mills is excluded under this section from taxes levied for
- 13 school operating purposes.
- 14 (k) "Supportive housing property" means real property
- 15 certified as supportive housing property under chapter 3B of the
- 16 state housing development authority act of 1966, 1966 PA 346, MCL
- **17** 125.1459 to 125.1459a.
- 18 Enacting section 1. This amendatory act does not take effect
- 19 unless Senate Bill No. 173 of the 98th Legislature is enacted into
- 20 law.