

**ADDITIONAL TAXES IN MUNICIPAL SCHOOL DISTRICTS (EXCERPT)**  
**Act 162 of 1933**

**211.251 Definitions.**

Sec. 1. Definitions. As used in this act:

- (a) The term "municipal corporation" shall mean a township, county, village or city;
- (b) The term "commission" shall mean the county tax commission created by the property tax limitation act, being Act No. 62 of the Public Acts of the regular session of 1933.
- (c) The term "net limitation tax rate" shall mean the net limitation tax rate as determined according to the provisions of the aforesaid property tax limitation act.

**History:** 1933, Act 162, Imd. Eff. June 22, 1933;—CL 1948, 211.251.

**Constitutionality:** Since this act authorizes variable rates of taxation within a single school district, it violates the uniformity clause of Const 1963, art IX, § 3. East Grand Rapids School District v Kent County Tax Allocation Board, 415 Mich 381; 330 NW2d 7 (1982).

**Compiler's note:** For provisions of Act 62 of 1933, referred to in this section, see MCL 211.201 et seq.