

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

**211.252 Tax rates in certain municipal school districts.**

Sec. 2. Tax rates in certain municipal school districts. In the case of any school district lying partly within and partly without the limits of a municipal corporation the following procedure shall be observed: The commission shall find, in accordance with the provisions of the property tax limitation act the maximum tax rate which may be levied against all of the property lying within such school district. Such tax rate is hereinafter referred to as the "regular tax rate". Thereafter the commission shall find the maximum additional tax rate which fairly and reasonably is equivalent to and represents the additional annual value to the property lying within the boundaries of the municipal corporation resulting from the greater proximity of the school buildings and facilities to such property and the greater accessibility thereof, and not already reflected in assessed valuations. In no case shall the additional tax rate be such as to increase beyond the net limitation tax rate the total of all taxes levied against property within the limits of such municipal corporation, exclusive of rates levied for the payment of interest and principal on obligations incurred prior to December 8, 1932, and rates levied pursuant to the provisions of the charter of such municipal corporation. The findings and order of the commission made and entered concerning the maximum tax rates of such school district shall specify both the maximum regular tax rate and the maximum additional tax rate computed as aforesaid.

**History:** 1933, Act 162, Imd. Eff. June 22, 1933;—CL 1948, 211.252.