

THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.1141 Property of school district exempt from taxation; exception; liability for special assessments; agreement to pay special assessments for local improvements.

Sec. 1141. (1) The property of a school district is exempt from taxation, provisions of other acts to the contrary notwithstanding, except that property owned by the school district that is used for private purposes for more than 2 years is not exempt from taxation as long as the private use continues beyond the 2-year period.

(2) School property not being utilized primarily for public school purposes and from which income is being derived or which is being held out for income purposes at the time of final confirmation of special assessment rolls by the governing body of a city, village, or township shall be liable to the city, village, or township for special assessments attributable to the property. The property shall continue to be liable for the special assessment for a period not longer than 2 years after the property is put to a public school use. The board of a school district may enter into an agreement with a county or county agency, city, village, or township to pay special assessments for local improvements levied against school property irrespective of the use to which the property is put.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977.

Popular name: Act 451