

THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.1214 Additional millage; authorization by resolution; levy, collection, and enforcement procedure; proceedings as to first debt retirement fund tax; proceedings as to separate tax rate limitations.

Sec. 1214. (1) If the school electors of a school district vote the authorization of a tax rate in addition to that allocated to the district under the property tax limitation act, Act No. 62 of the Public Acts of 1933, as amended, being sections 211.201 to 211.217a of the Michigan Compiled Laws, before September 30 in any year, or for any school district on or before the last day permitted for an election held pursuant to section 36(2) or (3) of the general property tax act, Act No. 206 of the Public Acts of 1893, as amended, being section 211.36 of the Michigan Compiled Laws, then the board, by resolution, may authorize the additional millage so voted to be levied and collected, in the year voted, with the county taxes. The levy, collection, and enforcement procedure for the additional tax shall be pursuant to the laws in effect for the levy, collection, and enforcement procedure of county taxes against property lying within the boundaries of the school district.

(2) The same proceedings may be taken for the levy, collection, and enforcement procedure of the first debt retirement fund tax when a bond issue is approved by the school electors before September 30 in any year. However, if a bond issue is approved after September 14, 1986 and before September 30, 1986, the levy, collection, and enforcement procedure of the first debt retirement fund tax shall not be taken unless, within 10 days after the effective date of this 1986 amendatory act, the secretary of the board of the school district files a certified copy of the resolution of the board certifying the taxes to be levied with the clerk of each city and township in which the school district is located.

(3) The same proceedings may be taken for the levy, collection, and enforcement of an additional tax rate if the electors of a county adopt separate tax rate limitations pursuant to sections 5a to 5m of Act No. 62 of the Public Acts of 1933, as amended, being sections 211.205a to 211.205m of the Michigan Compiled Laws, giving a school district a higher tax rate than the maximum tax rate determined by the county tax allocation board, and the separate limitation is adopted after June 1 and effective for taxes levied during that calendar year.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1979, Act 75, Imd. Eff. July 31, 1979;—Am. 1980, Act 267, Imd. Eff. Sept. 30, 1980;—Am. 1986, Act 263, Imd. Eff. Dec. 9, 1986.

Popular name: Act 451