

THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.1611 Certification of school property taxes; approval of city governing body; assessment, spread, and collection of taxes; remittance of collections; expenses; limitations; powers and duties of city officers; school taxes as lien; penalties, interest, and collection charges.

Sec. 1611. (1) Upon the approval of the city governing body before January 1, 1983, the board of a school district or intermediate school district situated in whole or in part in a city may certify either the total or 1/2 of the levy of school property taxes on the city portion of the school district or intermediate school district. If certified, or if approval of the city governing body is not given before January 1, 1983 and a city agrees or elects pursuant to section 1613 to collect either the total or 1/2 of the levy of school taxes on the taxable property of the city portion of the school district or intermediate school district, the appropriate officials of that city in which the school district or intermediate school district is located shall assess, spread, and collect these school taxes and shall remit the collections to the school district or intermediate school district as provided in Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws.

(2) Except where a city assessed and collected school taxes pursuant to this section prior to December 31, 1974, reasonable expenses incurred by the city in assessing and collecting the school taxes, to the extent that those expenses are in addition to the expenses of assessing and collecting other taxes at the same time and, except as otherwise agreed to by the city and school district or intermediate school district, exceed the amount of any fee and charge imposed by the city on collection of the school taxes, shall be billed to and paid by the school board of education or intermediate school board. However, if these additional reasonable expenses are allowed by this section to a city exercising its option under section 1613(3), the following limitations shall apply:

(a) These additional reasonable expenses shall not exceed the amount specified in the statement required by section 1613(4)(b) as the actual cost of collection in addition to fees and charges authorized by section 1613(4)(g) that the treasurer of the school district, intermediate school district, or county has determined to be imposed.

(b) The total reasonable expenses, without deduction because the expense is part of the expense of assessing and collecting other taxes at the same time and including fees and charges imposed by the city on the collection of the school taxes, shall not exceed the amount specified in the statement required by section 1613(4)(b) as the aggregate amount of the costs of collection the district has determined to incur itself or the county treasurer may receive from district payments and from fees and charges imposed pursuant to section 1613(4)(g).

(3) In proceedings for the assessment, spreading, and collection of taxes for school purposes in the school district or intermediate school district, and for the receipt and disbursement of money belonging to the school district or intermediate district, the city assessing officer, city clerk, and city treasurer of the city in which the school district or intermediate school district is situated shall have like powers and duties as prescribed by the laws of this state for township supervisors, township clerks, and township treasurers.

(4) School taxes collected by a city shall become a lien against the property on which assessed in the same manner and on the same date as city taxes or, if the city approves the collection of school taxes on a date other than the date it collects the city taxes, on July 1. The school taxes which are collected with the city taxes shall be subject to the same penalties, interest, and collection charges as city taxes and shall be returned as delinquent to the county treasurer in the same manner and with the same interest, penalties, and fees as city taxes are returned. School taxes collected by a city pursuant to this section on a date other than a date it collects city taxes shall be subject to the same fees and charges a city may impose under section 44 of Act No. 206 of the Public Acts of 1893, being section 211.44 of the Michigan Compiled Laws. School taxes collected pursuant to this section on or before September 14 of each year by a city that collects school taxes on a date other than the date it collects city taxes shall be without interest, but such taxes collected after September 14 in each year shall bear interest at the rate imposed by section 59 of Act No. 206 of the Public Acts of 1893, being section 211.59 of the Michigan Compiled Laws, on delinquent property tax levies which became a lien in the same year. All interest and penalties that are imposed prior to the date these taxes are returned delinquent and that are attributable to school taxes other than collection fees shall belong to the school district or intermediate school district. The collection fees if imposed shall be retained by the city.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1977, Act 20, Imd. Eff. May 27, 1977;—Am. 1981, Act 87, Imd. Eff. July 2, 1981;—Am. 1982, Act 333, Imd. Eff. Dec. 16, 1982.

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