

**THE REVISED SCHOOL CODE (EXCERPT)**  
**Act 451 of 1976**

**380.1727 Certification of tax levy; rate limitation; spreading amount on tax rolls; collection of taxes.**

Sec. 1727. (1) An intermediate school board shall certify the amount of taxes to be levied for collection to the officials of the local property tax collecting unit. The certification shall be made in the same manner as local school districts certify tax levies but the rate certified for levy shall not exceed the amount allocated in counties which have not established separate tax limitation rates.

(2) On receipt of the tax certificate from the intermediate school board, the officials responsible for the levying and collection of taxes shall spread on the tax rolls a special education tax equal to the amount ordered spread, and shall collect the taxes in the same manner as other taxes are collected.

**History:** 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1984, Act 78, Imd. Eff. Apr. 18, 1984.

**Popular name:** Act 451