

**COMMUNITY COLLEGE ACT OF 1966 (EXCERPT)**  
**Act 331 of 1966**

**389.144 Levy and collection of taxes; use of funds; limitation; determination and certification of rate and amount of taxes; manner and time of levy and collection; summer property tax levy; applicability of subsection (3); disposition of money collected; subjects of taxation.**

Sec. 144. (1) The board of trustees of each community college district may levy for the purposes specified as within the power of the board a tax that does not exceed the rate previously or subsequently authorized by the qualified electors of the district or the rate derived through the previous adoption by the electors of the district of former 1955 PA 188, or the rate that is allocated to the community college district in accordance with the property tax limitation act, 1933 PA 62, MCL 211.201 to 211.217a. The funds may be used for all purposes authorized, except that to the extent permitted under the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821, taxes imposed for the payment of principal and interest on bonds or other evidences of indebtedness or for the payment of assessments or contract obligations in anticipation of which bonds are issued may be imposed without limitation as to rate or amount. This limitation may be increased to not more than 5 mills if approved by a majority of the qualified electors voting on the question at a regular or special election of the community college district.

(2) Except as provided in subsection (3), the board of trustees shall determine the total taxes required for any year and shall certify the approved tax rate to be levied and the amount of taxes to be raised to the proper assessing officer of each city and township in which the territory of the community college district is situated on or before September 1 of each year, except that the board of trustees may provide by resolution that taxes to be raised against property within any city or township, any portion of which lies within the community college district boundaries, may be levied and collected in the same manner and at the same time as the city or township taxes or in the same manner and at the same time as school district or intermediate school district taxes are being collected by the city or township under part 26 of the revised school code, 1976 PA 451, MCL 380.1611 to 380.1615.

(3) By resolution of its board on or before May 15 of the year in which it is established, a community college district established under this act between January 1 and May 1 of any calendar year may impose a summer property tax levy of either the total or 1/2 of the community college district property taxes for that tax year. The board resolution shall also determine the total taxes required for that tax year and certify the approved tax rate to be levied and the amount of taxes to be raised to the proper assessing officer of each city or township in which the territory of the community college district is situated. Upon receipt of that board resolution, each city and township in which the community college district is situated that collects a summer property tax levy under section 1613 of the revised school code, 1976 PA 451, MCL 380.1613, shall collect the summer levy for that year. The reasonable and actual expenses incurred by a city or township in collecting the community college district property taxes under this subsection, to the extent these expenses are in addition to the expense of collecting and assessing any other taxes at the same time and exceed the amount of any fees imposed for the collection of the community college property taxes, shall be billed to and paid by the community college district. For the purposes of this subsection, reasonable and actual expenses shall not exceed the current collection agreements negotiated with the largest intermediate school district within the community college district. This subsection applies until December 31, 1992.

(4) All money collected by a tax collecting officer from the tax levied under this section shall be returned to the community college district as provided by section 43 of the general property tax act, 1893 PA 206, MCL 211.43, or to the county treasurer who shall pay the taxes so returned immediately to the community college district.

(5) The subjects of taxation for the community college district purposes shall be the same as for state, county, and other school purposes as provided under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

**History:** 1966, Act 331, Eff. Oct. 1, 1966;—Am. 1972, Act 223, Imd. Eff. July 25, 1972;—Am. 1982, Act 368, Imd. Eff. Dec. 28, 1982;—Am. 1984, Act 79, Imd. Eff. Apr. 18, 1984;—Am. 1990, Act 287, Imd. Eff. Dec. 14, 1990;—Am. 2002, Act 73, Imd. Eff. Mar. 15, 2002;—Am. 2003, Act 306, Eff. Jan. 1, 2005.

**Compiler's note:** For provisions of Act 188 of 1955, referred to in subsection (1), see MCL 390.871 et seq.