

**STATE CONSTITUTION (EXCERPT)**  
**CONSTITUTION OF MICHIGAN OF 1963**

**§ 21 Cities and villages; incorporation, taxes, indebtedness.**

Sec. 21. The legislature shall provide by general laws for the incorporation of cities and villages. Such laws shall limit their rate of ad valorem property taxation for municipal purposes, and restrict the powers of cities and villages to borrow money and contract debts. Each city and village is granted power to levy other taxes for public purposes, subject to limitations and prohibitions provided by this constitution or by law.

**History:** Const. 1963, Art. VII, § 21, Eff. Jan. 1, 1964.

**Former constitution:** See Const. 1908, Art. VIII, § 20.