

**ADDITIONAL TAXES IN MUNICIPAL SCHOOL DISTRICTS**  
**Act 162 of 1933**

AN ACT to provide for the levy of certain additional taxes in municipal school districts.

**History:** 1933, Act 162, Imd. Eff. June 22, 1933.

*The People of the State of Michigan enact:*

**211.251 Definitions.**

Sec. 1. Definitions. As used in this act:

- (a) The term “municipal corporation” shall mean a township, county, village or city;
- (b) The term “commission” shall mean the county tax commission created by the property tax limitation act, being Act No. 62 of the Public Acts of the regular session of 1933.
- (c) The term “net limitation tax rate” shall mean the net limitation tax rate as determined according to the provisions of the aforesaid property tax limitation act.

**History:** 1933, Act 162, Imd. Eff. June 22, 1933;—CL 1948, 211.251.

**Constitutionality:** Since this act authorizes variable rates of taxation within a single school district, it violates the uniformity clause of Const 1963, art IX, § 3. East Grand Rapids School District v Kent County Tax Allocation Board, 415 Mich 381; 330 NW2d 7 (1982).

**Compiler's note:** For provisions of Act 62 of 1933, referred to in this section, see MCL 211.201 et seq.

**211.252 Tax rates in certain municipal school districts.**

Sec. 2. Tax rates in certain municipal school districts. In the case of any school district lying partly within and partly without the limits of a municipal corporation the following procedure shall be observed: The commission shall find, in accordance with the provisions of the property tax limitation act the maximum tax rate which may be levied against all of the property lying within such school district. Such tax rate is hereinafter referred to as the “regular tax rate”. Thereafter the commission shall find the maximum additional tax rate which fairly and reasonably is equivalent to and represents the additional annual value to the property lying within the boundaries of the municipal corporation resulting from the greater proximity of the school buildings and facilities to such property and the greater accessibility thereof, and not already reflected in assessed valuations. In no case shall the additional tax rate be such as to increase beyond the net limitation tax rate the total of all taxes levied against property within the limits of such municipal corporation, exclusive of rates levied for the payment of interest and principal on obligations incurred prior to December 8, 1932, and rates levied pursuant to the provisions of the charter of such municipal corporation. The findings and order of the commission made and entered concerning the maximum tax rates of such school district shall specify both the maximum regular tax rate and the maximum additional tax rate computed as aforesaid.

**History:** 1933, Act 162, Imd. Eff. June 22, 1933;—CL 1948, 211.252.

**211.253 Findings of commission; conclusiveness.**

Sec. 3. Conclusiveness of findings. The findings of the commission on questions of fact as to the fairness and reasonableness of the additional tax rates shall be conclusive.

**History:** 1933, Act 162, Imd. Eff. June 22, 1933;—CL 1948, 211.253.

**211.254 Additional tax rate; levy by board of education.**

Sec. 4. Power to levy additional tax rate. The board of education of any school district for which the commission has found and ordered an additional tax rate as hereinbefore provided is hereby empowered to levy such additional tax rate upon the property of the district lying within the municipal corporation, such levy to be in addition to the regular tax rate which is permitted to be levied upon all of the property of such district, both that lying within such municipal corporation, and that lying outside thereof. Such additional rate shall be certified to the proper officers of the municipal corporation at the same time as the regular rate is certified, and such additional rate shall be assessed, levied, collected and returned in the same manner as the taxes of the municipal corporation are assessed, levied, collected and returned.

**History:** 1933, Act 162, Imd. Eff. June 22, 1933;—CL 1948, 211.254.

**211.255 Rules and regulations by state treasurer.**

Sec. 5. The state treasurer shall issue any rules, regulations, and instructions that he or she considers necessary to the proper administration and enforcement of this act.

**History:** 1933, Act 162, Imd. Eff. June 22, 1933;—CL 1948, 211.255;—Am. 2002, Act 178, Imd. Eff. Apr. 23, 2002.

**211.256 Supplementary order of commission; retroactive effect.**

Sec. 6. Supplementary order, retroactive effect.

(a) If any commission has made its final order for 1933 prior to the effective date of this act such commission is hereby empowered to hold necessary additional meetings, afford necessary additional hearings and enter a supplementary order making findings and authorizing the levy of an additional tax rate in harmony with the provisions of this act. Such supplementary order shall be in addition to and shall in no way invalidate, limit, or otherwise effect the final order previously entered.

(b) If any commission has made its final order of 1933 prior to the effective date of this act and such final order has authorized the levy of an additional tax rate for a school district upon property lying within the boundaries of a municipal corporation, or has authorized the levy of a greater tax rate within the boundaries of the municipal corporation, than outside thereof, such order is hereby validated and rendered as effective as though made subsequent to the effective date of this act, and such order shall authorize the levy of such additional tax rate of any part thereof: Provided, however, That the commission may, if such previously made order is not in harmony with this act, hold necessary additional meetings, afford necessary additional hearings and enter an order amending such previous order to cause it to conform with this act. Such amended order shall stand as the final order of the commission for 1933 and shall be effective as such.

**History:** 1933, Act 162, Imd. Eff. June 22, 1933;—CL 1948, 211.256.

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