

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

**380.681 Career and technical education program; approval by vote of electors; election; submission of question; form of ballot; limitation on number of mills to be levied; use of tax proceeds; repayment of misspent funds; number of elections; publication of audit results; responsibility of state board.**

Sec. 681.

(1) An intermediate school district may establish an area career and technical education program and operate the program under sections 681 to 690 if approved by a majority of the intermediate school electors of the intermediate school district voting on the question. The election shall be called and conducted in accordance with this act and the Michigan election law. The establishment of the area career and technical education program may be rescinded by the same process.

(2) The question of establishing an area career and technical education program may be submitted to the intermediate school electors of an intermediate school district at a regular school election or at a special election held in each of the constituent districts. Subject to section 641 of the Michigan election law, MCL 168.641, the intermediate school board shall determine the date of the election and shall give notice to the school district filing official at least 60 days in advance of the date the ballot question is to be submitted to the intermediate school electors.

(3) The ballot for referring the question of adopting sections 681 to 690 and establishing an area career and technical education program to the intermediate school electors of an intermediate school district shall be substantially in the following form:

"Shall \_\_\_\_\_ (legal name of intermediate school district), state of Michigan, come under sections 681 to 690 of the revised school code and establish an area career and technical education program which is designed to encourage the operation of area career and technical education programs if the annual property tax levied for this purpose is limited to \_\_\_\_\_ mills?

Yes ( )

No ( )".

(4) Beginning in 1995, and subject to section 625b, the number of mills of ad valorem property taxes an intermediate school board may levy for area career and technical education program operating purposes under sections 681 to 690 is limited to the following:

(a) If the intermediate school district did not levy any millage in 1993 for area career and technical education program operating purposes under sections 681 to 690, the intermediate school board, with the approval of the intermediate school electors, may levy not more than 1 mill for those purposes.

(b) If the intermediate school district levied millage in 1993 for area career and technical education program operating purposes under sections 681 to 690, the intermediate school board, with the approval of the intermediate school electors, may levy mills for those purposes at a rate not to exceed 1.5 times the number of mills authorized for those purposes in the intermediate school district in 1993. Approval of the intermediate school electors is not required for the levy under this subdivision of previously authorized mills until that authorization expires.

(5) An intermediate school district that levies a tax for area career and technical education program operating purposes shall not use proceeds from the tax for any purpose other than area career and technical education program operating purposes and shall submit to the department of treasury a copy of the audit report from the audit of the intermediate school district conducted under section 622a. If the department of treasury determines from the audit report that the proceeds from the tax have been used for a purpose other than area career and technical education program operating purposes, as defined under subsection (7), the department of treasury shall notify the intermediate school district of that determination. If the intermediate school district disputes the determination or claims that the situation has been corrected, within 15 days after receipt of the determination the intermediate school district may submit an appeal of the determination to the department of treasury. Within 90 days after receipt of the appeal, the department of treasury shall consider the appeal and make a determination of whether the initial determination was correct or incorrect and of whether the situation has been corrected. If the department of treasury finds that the initial determination was correct and that the situation has not been corrected, then the department of treasury shall file a copy of the report with the attorney general. The attorney general shall review the report and, if the attorney general considers it appropriate, shall commence or direct the prosecuting attorney for the county in which the violations occurred to commence appropriate proceedings against the intermediate school board or the official or employee. These proceedings shall include at least a civil action in a court of competent jurisdiction for the recovery of any public money determined by the audit to have been illegally expended and for the recovery of any public property determined by the audit to have been converted or misappropriated.

(6) If the attorney general determines from a report filed under subsection (5) that an intermediate school district has misspent tax proceeds as described in subsection (5) and notifies the intermediate school district of this

determination, the intermediate school district shall repay to its area career and technical education program operating fund an amount equal to the amount the department of treasury determined under subsection (5) has been used for a purpose other than area career and technical education program operating purposes. The intermediate school district shall make this repayment from funds of the intermediate school district that lawfully may be used for making such a repayment.

(7) For the purposes of subsections (5) and (6), not later than January 1, 2008, the department and the department of treasury, in consultation with intermediate school districts, shall develop and make available to intermediate school districts a definition of area career and technical education program operating purposes.

(8) An intermediate school district shall not hold more than 2 elections in a calendar year concerning the authorization of a millage rate for area career and technical education program operating purposes under sections 681 to 690.

(9) Within 30 days after receiving the audit results, an intermediate school district shall publish the results of any audit conducted concerning the area career and technical education program on the intermediate school district's website. The results shall remain posted on the website for at least 6 months.

(10) The state board is the sole agency responsible for the supervision and administration of career and technical education in this state with authority to accept federal funding for career and technical education and with the responsibility to administer the requirements for career and technical education under federal and state law.

**History:** 1976, Act 451, Imd. Eff. Jan. 13, 1977 ;-- Am. 1984, Act 21, Imd. Eff. Mar. 6, 1984 ;-- Am. 1994, Act 258, Imd. Eff. July 5, 1994 ;-- Am. 2003, Act 299, Eff. Jan. 1, 2005 ;-- Am. 2004, Act 415, Imd. Eff. Nov. 29, 2004 ;-- Am. 2007, Act 45, Imd. Eff. July 17, 2007 ;-- Am. 2016, Act 532, Eff. Apr. 9, 2017

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