

SENATE BILL No. 142

February 6, 2001, Introduced by Senator BENNETT and referred to the Committee on Education.

A bill to amend 1976 PA 451, entitled "The revised school code," by amending sections 1272d, 1279, and 1613 (MCL 380.1272d, 380.1279, and 380.1613), section 1272d as amended by 1993 PA 335, section 1279 as amended by 1997 PA 175, and section 1613 as added by 1982 PA 333, and by adding section 1292; and to repeal acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

SENATE BILL NO. 142

1 Sec. 1272d. The department of education shall do all of the
2 following:

3 (a) Prescribe a uniform reporting system for the collection,
4 compilation, and analysis of data relative to the administration
5 of this section and section 1272a.

6 (b) Pay a school district for each free meal served pursuant
7 to section 1272b(c) an amount calculated by subtracting the

1 federal reimbursement rate for a free meal from the actual cost
2 of the meal, but not to exceed 5 cents per meal.

3 (c) Pay a school district for each reduced price meal served
4 pursuant to section 1272b(c) an amount calculated by subtracting
5 the sum of the federal reimbursement rate for a reduced price
6 meal and the fee charged from the actual average cost of the
7 meal, but not to exceed 2 cents per meal. ~~-(d) For 1982-83 and~~
8 ~~thereafter, payments~~ PAYMENTS TO A SCHOOL DISTRICT required by
9 ~~subdivisions (b) and (c) to a school district~~ THIS SUBDIVISION
10 AND SUBDIVISION (B) shall be credited to the state's matching
11 share required by section 7 of the national school lunch act,
12 CHAPTER 281, 60 STAT. 232, 42 U.S.C. 1756.

13 (D) ~~-(e)~~ Designate a reimbursable cost per breakfast equal
14 to the lesser of the school district's actual costs or 100% of
15 the cost of a breakfast served by an efficiently operated break-
16 fast program, as determined by the department. The department
17 shall allocate, and the legislature shall appropriate as part of
18 the annual department appropriations and allocations, all reason-
19 able and necessary direct and indirect costs of an efficiently
20 operated breakfast program or the school district's actual costs,
21 whichever is less, incurred by a school district in the operation
22 of a breakfast program, which costs would not have been incurred
23 without the operation of a breakfast program, to any extent that
24 they exceed state and federal breakfast subsidies and permissible
25 pupil breakfast fees. These costs shall be reimbursed on a
26 per-breakfast-served basis and may include, but shall not be
27 limited to, compensation for needed additional personnel and

1 supervision of both participating and nonparticipating pupils.
2 In a school year in which the total amount of reimbursements
3 under this ~~subsection~~ SUBDIVISION, as determined by the depart-
4 ment, are not appropriated, the requirements of section 1272a(2)
5 shall not apply to the affected school district.

6 Sec. 1279. (1) The board of a school district or public
7 school academy shall administer state assessments to high school
8 pupils in the subject areas of communications skills, mathemat-
9 ics, science, and ~~, beginning with pupils scheduled to graduate~~
10 ~~in 2000,~~ social studies. The board shall include on the pupil's
11 high school transcript all of the following:

12 (a) For each high school graduate who has completed a
13 subject area assessment under this section, the pupil's scaled
14 score on the assessment.

15 (b) If the pupil's scaled score on a subject area assessment
16 falls within the range required under subsection (2) for a cate-
17 gory established under subsection (2), an indication that the
18 pupil has achieved state endorsement for that subject area.

19 (c) The number of school days the pupil was in attendance at
20 school each school year during high school and the total number
21 of school days in session for each of those school years.

22 (2) The department OF TREASURY shall develop scaled scores
23 for reporting subject area assessment results for each of the
24 subject areas under this section. ~~Subject to approval by the~~
25 ~~state board, the superintendent of public instruction~~ THE
26 DEPARTMENT OF TREASURY shall establish 3 categories for each
27 subject area indicating basic competency, above average, and

1 outstanding, and shall establish the scaled score range required
2 for each category. The department OF TREASURY shall design and
3 distribute to school districts, intermediate school districts,
4 public school academies, and nonpublic schools a simple and con-
5 cise document that describes these categories in each subject
6 area and indicates the scaled score ranges for each category in
7 each subject area. A school district or public school academy
8 may award a high school diploma to a pupil who successfully com-
9 pletes local school district or public school academy require-
10 ments established in accordance with state law for high school
11 graduation, regardless of whether the pupil is eligible for any
12 state endorsement.

13 (3) The assessments administered for the purposes of this
14 section shall be administered to pupils during the last 30 school
15 days of grade 11. The department OF TREASURY shall ensure that
16 the assessments are scored and the scores are returned to pupils,
17 their parents or legal guardians, and school districts or public
18 school academies not later than the beginning of the pupil's
19 first semester of grade 12. ~~Not later than fall 1999, the~~ THE
20 department OF TREASURY shall arrange for those portions of a
21 pupil's assessment that cannot be scored mechanically to be
22 scored in Michigan by persons who are Michigan teachers, retired
23 Michigan teachers, or Michigan school administrators and who have
24 been trained in scoring the assessments. The returned scores
25 shall indicate the pupil's scaled score for each subject area
26 assessment, the range of scaled scores for each subject area, and
27 the range of scaled scores required for each category established

1 under subsection (2). In reporting the scores to pupils,
2 parents, and schools, the department OF TREASURY shall provide
3 specific, meaningful, and timely feedback on the pupil's per-
4 formance on the assessment.

5 (4) For each pupil who does not achieve state endorsement in
6 1 or more subject areas, the board of the school district or
7 public school academy in which the pupil is enrolled shall pro-
8 vide that there be at least 1 meeting attended by at least the
9 pupil and a member of the school district's or public school
10 academy's staff or a local or intermediate school district con-
11 sultant who is proficient in the measurement and evaluation of
12 pupils. The school district or public school academy may provide
13 the meeting as a group meeting for pupils in similar
14 circumstances. If the pupil is a minor, the school district or
15 public school academy shall invite and encourage the pupil's
16 parent, legal guardian, or person in loco parentis to attend the
17 meeting and shall mail a notice of the meeting to the pupil's
18 parent, legal guardian, or person in loco parentis. The purpose
19 of this meeting and any subsequent meeting under this subsection
20 shall be to determine an educational program for the pupil
21 designed to have the pupil achieve state endorsement in each
22 subject area in which he or she did not achieve state
23 endorsement. In addition, a school district or public school
24 academy may provide for subsequent meetings with the pupil con-
25 ducted by a high school counselor or teacher designated by the
26 pupil's high school principal, and shall invite and encourage the
27 pupil's parent, legal guardian, or person in loco parentis to

1 attend the subsequent meetings. The school district or public
2 school academy shall provide special programs for the pupil or
3 develop a program using the educational programs regularly pro-
4 vided by the district unless the board of the school district or
5 public school academy decides otherwise and publishes and
6 explains its decision in a public justification report.

7 (5) A pupil who wants to repeat an assessment administered
8 under this section may repeat the assessment, without charge to
9 the pupil, in the next school year or after graduation. An indi-
10 vidual may repeat an assessment at any time the school district
11 or public school academy administers an applicable assessment
12 instrument or during a retesting period under subsection (7).

13 (6) The department OF TREASURY shall ensure that the length
14 of the assessments used for the purposes of this section and the
15 combined total time necessary to administer all of the assess-
16 ments, including social studies, are the shortest possible that
17 will still maintain the degree of reliability and validity of the
18 assessment results determined necessary by the department OF
19 TREASURY. The department OF TREASURY shall ensure that the maxi-
20 mum total combined length of time that schools are required to
21 set aside for administration of all of the assessments used for
22 the purposes of this section, including social studies, does not
23 exceed 8 hours. However, this subsection does not limit the
24 amount of time that individuals may have to complete the
25 assessments.

26 (7) The department OF TREASURY shall establish, schedule,
27 and arrange periodic retesting periods throughout the year for

1 individuals who desire to repeat an assessment under this
2 section. The department OF TREASURY shall coordinate the
3 arrangements for administering the repeat assessments and shall
4 ensure that the retesting is made available at least within each
5 intermediate school district and, to the extent possible, within
6 each school district.

7 (8) A school district or public school academy shall provide
8 accommodations to a pupil with disabilities for the assessments
9 required under this section, as provided under section 504 of
10 title V of the rehabilitation act of 1973, Public Law 93-112, 29
11 U.S.C. 794; subtitle A of title II of the Americans with disabil-
12 ities act of 1990, Public Law 101-336, 42 U.S.C. 12131 to 12134;
13 and the implementing regulations for those statutes.

14 (9) For the purposes of this section, the ~~state board~~
15 DEPARTMENT OF TREASURY shall develop or select and approve
16 assessment instruments to measure pupil performance in communica-
17 tions skills, mathematics, social studies, and science. The
18 assessment instruments shall be based on the ~~state board~~ model
19 core academic content standards objectives UNDER SECTION 1278.

20 (10) All assessment instruments developed or selected and
21 approved by the state under any statute or rule for a purpose
22 related to K to 12 education shall be objective-oriented and con-
23 sistent with the state board model core academic content stan-
24 dards objectives.

25 (11) A person who has graduated from high school after 1996
26 and who has not previously taken an assessment under this section
27 may take an assessment used for the purposes of this section,

1 without charge to the person, at the school district from which
2 he or she graduated from high school at any time that school dis-
3 trict administers the assessment or during a retesting period
4 scheduled under subsection (7) and have his or her scaled score
5 on the assessment included on his or her high school transcript.
6 If the person's scaled score on a subject area assessment falls
7 within the range required under subsection (2) for a category
8 established under subsection (2), the school district shall also
9 indicate on the person's high school transcript that the person
10 has achieved state endorsement for that subject area.

11 ~~(12) Not later than July 1 of each year until 2000, the~~
12 ~~department shall submit a comprehensive report to the legislature~~
13 ~~on the status of the assessment program under this section. The~~
14 ~~report shall include at least all of the following:~~

15 ~~(a) The annual pupil assessment data.~~

16 ~~(b) A description of the feedback provided to pupils, par-~~
17 ~~ents, and schools.~~

18 ~~(c) A description of any significant alterations made in the~~
19 ~~program by the department or state board during the period cov-~~
20 ~~ered by the report.~~

21 ~~(d) Any recommendations by the department or state board for~~
22 ~~legislative changes to the program.~~

23 ~~(e) An update of the reports of the assessment advisory com-~~
24 ~~mittees of the state board.~~

25 ~~(13) Pupils scheduled to graduate in 1998 who took the~~
26 ~~assessments used for the purposes of this section during the~~
27 ~~1996-97 school year may repeat 1 or more of the assessments~~

1 during the ~~1997-98~~ school year. The department, in cooperation
2 with school districts and public school academies, shall make
3 arrangements for repeat assessments to be available for these
4 pupils in each school district that operates a high school during
5 the ~~1997-98~~ school year in time for these pupils to repeat the
6 assessments before graduation. The repeat assessments may be
7 administered at times other than regular school hours.

8 (12) ~~(14)~~ A child who is a student in a nonpublic school
9 or home school may take an assessment under this section. To
10 take an assessment, a child who is a student in a home school
11 shall contact the school district in which the child resides, and
12 that school district shall administer the assessment, or the
13 child may take the assessment at a nonpublic school if allowed by
14 the nonpublic school. Upon request from a nonpublic school, the
15 department OF TREASURY shall supply assessments and the nonpublic
16 school may administer the assessment.

17 (13) ~~(15)~~ The purpose of the assessment under this section
18 is to assess pupil performance in mathematics, science, social
19 studies, and communication arts for the purpose of improving aca-
20 demic achievement and establishing a statewide standard of
21 competency. The assessment under this section provides a common
22 measure of data that will contribute to the improvement of
23 Michigan schools' curriculum and instruction by encouraging
24 alignment with Michigan's curriculum framework standards. These
25 standards are based upon the expectations of what pupils should
26 know and be able to do by the end of grade 11.

1 (14) ~~(16) Not later than 90 days after the effective date~~
2 ~~of this subsection, the state board~~ THE DEPARTMENT OF TREASURY
3 shall appoint an 11-member assessment administration advisory
4 committee to advise the ~~state board~~ DEPARTMENT OF TREASURY on
5 Michigan education assessment program (MEAP) tests and on the
6 assessments used for state endorsements under this section. This
7 advisory committee shall be composed of representatives of school
8 districts, intermediate school districts, school administrators,
9 teachers, and parents, with the appointments reflecting the geo-
10 graphic and population diversity of school districts in this
11 state. The representatives of school districts and intermediate
12 school districts shall be persons who are expert in testing or
13 test administration. This advisory committee shall evaluate
14 these tests and assessments and make recommendations to the
15 ~~state board and~~ department OF TREASURY on issues related to
16 administration, scoring, and reporting and use of results of
17 these tests and assessments, including, but not limited to,
18 length of the tests and assessments; the time of the testing
19 period during the school year; feedback provided to pupils, par-
20 ents, and schools; accurate and relevant reporting of results to
21 the general public; the selection of a retesting period and pro-
22 cedures and arrangements for repeating tests or assessments;
23 local scoring and other general issues regarding scoring of tests
24 and assessments; categories of scoring on the MEAP tests and cat-
25 egories of state endorsement under this section; and professional
26 development for teachers to assist in preparing pupils to have

1 the necessary skills and knowledge to succeed on the tests and
2 assessments.

3 (15) ~~(17)~~ As used in this section:

4 (a) "Communications skills" means reading and writing.

5 (b) "Social studies" means geography, history, economics,
6 and American government.

7 SEC. 1292. (1) THE DEPARTMENT OF MANAGEMENT AND BUDGET
8 SHALL PREPARE AND IMPLEMENT A STATE PLAN FOR CREATION OF A
9 MICHIGAN INFORMATION NETWORK LINKING EACH LOCAL SCHOOL DISTRICT;
10 INTERMEDIATE SCHOOL DISTRICT; PUBLIC SCHOOL ACADEMY; COMMUNITY
11 COLLEGE; INDEPENDENT NONPROFIT COLLEGE OR UNIVERSITY LOCATED IN
12 THIS STATE; STATE PUBLIC UNIVERSITY; AND EACH STATE, LOCAL, OR
13 REGIONAL LIBRARY ON AN EQUAL BASIS BY FIBER OPTIC OR COAXIAL
14 CABLE OR OTHER COMPARABLE SYSTEM ALLOWING A WORLD-CLASS STATEWIDE
15 INTERACTIVE VIDEO AND DATA ACCESS AND EXCHANGE SYSTEM.

16 (2) ALL EDUCATIONAL ENTITIES IN THIS STATE ARE ENCOURAGED TO
17 PARTICIPATE IN THE MICHIGAN INFORMATION NETWORK DESCRIBED IN
18 SUBSECTION (1) AND IN SIMILAR NETWORKS OR SYSTEMS AND ARE ENCOUR-
19 AGED TO USE COMPUTER, TELECOMMUNICATIONS, AND OTHER INTERACTIVE
20 TECHNOLOGY TO DEVELOP AND USE DISTANCE LEARNING FOR EDUCATIONAL
21 PURPOSES.

22 Sec. 1613. (1) By adoption of a resolution of its board
23 ~~before February 1, 1983, or~~ before January 1 in any year,
24 ~~thereafter,~~ a school district or intermediate school district
25 may determine to impose a summer property tax levy, which resolu-
26 tion by its terms may be applicable until revoked by the board of
27 the school district or intermediate school district or for levies

1 in any year specified ~~therein~~ IN THE RESOLUTION. For each year
2 such a resolution applies, the school district or intermediate
3 school district that has adopted the resolution shall request,
4 ~~before February 1, 1983 or~~ before January 1 ~~in any~~ OF THE
5 APPLICABLE year, ~~thereafter,~~ each city and township in which it
6 is located to agree to collect the summer levy in that year of
7 either the total or 1/2, as specified in the resolution, of the
8 school property taxes. Notice of the meeting of the respective
9 school district board or intermediate school district board at
10 which this resolution will be offered for adoption shall be pub-
11 lished by the district, not less than 6 days before holding the
12 meeting, in a newspaper of general circulation in the school dis-
13 trict or intermediate school district. This notice shall specify
14 the time, date, and place of the public meeting, shall be not
15 less than 8 vertical inches and 4 horizontal inches, shall be in
16 not less than 12-point type, shall be preceded by a headline in
17 not less than 18-point type stating "Notice of a public meeting
18 to institute a summer property tax levy", shall contain a concise
19 statement of the contents and purpose of the proposed resolution,
20 and shall not be placed in that portion of the newspaper reserved
21 for legal notices and classified advertisements. Upon receipt of
22 the request, the governing body of the city or township shall
23 negotiate the reasonable expenses for collection of the school
24 district's or intermediate school district's summer property tax
25 levy that the city or township may bill under section 1611 or
26 1612. If a city or township and the school district or
27 intermediate school district reach an agreement within 30 days of

1 receipt of the district's request for the collection of the
2 district's summer property tax levy, including an agreement to
3 the amount of reasonable expenses that the city or township may
4 bill under section 1611 or 1612, section 1611 shall govern the
5 other terms of a city's agreement and section 1612 shall govern
6 the other terms of a township's agreement.

7 (2) If a city or township and the school district or inter-
8 mediate school district fail to reach an agreement pursuant to
9 subsection (1) for the collection of the summer property tax levy
10 of a school district or intermediate school district subject to
11 subsection (3), the school district or intermediate school dis-
12 trict then may negotiate, until April 1, a proposed agreement
13 with the county treasurer to collect its summer property tax levy
14 against property located in that city or township. If a proposed
15 agreement with the county treasurer has not been reached by April
16 1, the school district or intermediate school district may deter-
17 mine to serve as the property tax collecting unit and collect its
18 own summer property tax levy against property in that city or
19 township.

20 (3) If, pursuant to subsection (2), the school district or
21 intermediate school district has determined to collect its own
22 summer property tax levy or has reached a proposed agreement with
23 a county treasurer on the collection of its summer property tax
24 levy against property located in a city or township with which an
25 agreement to collect this levy could not be made pursuant to sub-
26 section (1), the school district shall notify by April 15 that
27 city or township of the terms of the statement required by

1 subsection (4)(b) and the city or township shall have 15 days in
2 which to exercise an option to collect the school district's or
3 intermediate school district's summer property tax levy pursuant
4 to the terms of section 1611 or 1612.

5 (4) Collection of all or part of a school district's or
6 intermediate school district's property tax levy by a county
7 treasurer or by the school district or intermediate school dis-
8 trict shall comply with all of the following:

9 (a) Collection shall be either 1/2 or the total of the prop-
10 erty tax levy against the properties, as specified for that year
11 in the resolution of the district.

12 (b) The actual cost of the collection ~~which~~ the school
13 district or intermediate school district has agreed to incur
14 itself or to pay the county treasurer that is in addition to any
15 fees imposed pursuant to subdivision (g), and the aggregate
16 amount of costs of collection the district has agreed to incur or
17 the county treasurer may receive from district payments and from
18 fees and charges imposed pursuant to subdivision (g), shall be
19 stated in writing and reported to the state treasurer.

20 (c) Before June 30 the county treasurer or, if the district
21 is collecting its own summer property tax levy, the treasurer of
22 the school district or intermediate school district shall spread
23 the taxes being collected in terms of millages on the assessment
24 roll, assess the amount of tax levied in proportion to the state
25 equalized valuation, and prepare a tax roll ~~which~~ THAT commands
26 the appropriate treasurer to collect on July 1 the taxes
27 indicated as due on the tax roll.

1 (d) Taxes authorized to be collected shall become a lien
2 against the property on which assessed, and due from the owner of
3 that property, on July 1.

4 (e) Taxes shall be collected on or before September 14 and
5 all taxes and interest imposed pursuant to subdivision (f) unpaid
6 before March 1 shall be returned as delinquent on March 1. Taxes
7 delinquent under this subdivision shall be collected pursuant to
8 ~~Act No. 206 of the Public Acts of 1893, as amended~~ THE GENERAL
9 PROPERTY TAX ACT, 1893 PA 206, MCL 211.1 TO 211.157.

10 (f) Interest shall be added to taxes collected after
11 September 14 at that rate imposed by section 59 of ~~Act No. 206~~
12 ~~of the Public Acts of 1893, being section 211.59 of the Michigan~~
13 ~~Compiled Laws~~ THE GENERAL PROPERTY TAX ACT, 1893 PA 206,
14 MCL 211.59, on delinquent property tax levies which became a lien
15 in the same year.

16 (g) All or a portion of fees or charges, or both, authorized
17 under section 44 of ~~Act No. 206 of the Public Acts of 1893,~~
18 ~~being section 211.44 of the Michigan Compiled Laws~~ THE GENERAL
19 PROPERTY TAX ACT, 1893 PA 206, MCL 211.44, may be imposed on
20 taxes paid before March 1 and shall be retained by the treasurer
21 actually performing the collection of the summer property tax
22 levy of the school district or intermediate school district,
23 regardless of whether all or part of these fees or charges, or
24 both, have been waived by the township or city.

25 (5) An agreement for the collection of a summer property tax
26 levy of a school district or intermediate school district with a
27 county treasurer shall include a schedule for delivering

1 collections to the school district or intermediate school
2 district.

3 (6) To the extent applicable and consistent with the
4 requirements of this section, the ~~provisions of Act No. 206 of~~
5 ~~the Public Acts of 1893, shall apply~~ GENERAL PROPERTY TAX ACT,
6 1893 PA 206, MCL 211.1 TO 211.157, APPLIES to proceedings in
7 relation to the assessment, spreading, and collection of taxes
8 pursuant to this section. Additionally, in relation to the
9 assessment, spreading, and collection of taxes pursuant to this
10 section, the county treasurer or, if the district is collecting
11 its own summer property tax levy, the treasurer of the school
12 district or intermediate school district ~~shall have~~ HAS powers
13 and duties similar to those prescribed by ~~Act No. 206 of the~~
14 ~~Public Acts of 1893~~ THE GENERAL PROPERTY TAX ACT, 1893 PA 206,
15 MCL 211.1 TO 211.157, for township supervisors, township clerks,
16 and township treasurers. However, this section ~~shall not be~~
17 ~~considered to~~ DOES NOT transfer any authority over the assess-
18 ment of property.

19 (7) If a county treasurer or the treasurer of a school dis-
20 trict or intermediate school district collects the summer prop-
21 erty tax levy of the SCHOOL DISTRICT OR INTERMEDIATE SCHOOL dis-
22 trict, the township or city shall deliver by June 1 a certified
23 copy of the assessment roll containing ~~state equalized~~
24 ~~valuations~~ TAXABLE VALUES for each parcel of taxable property in
25 the township or city to the treasurer collecting the summer prop-
26 erty tax levy of the school district or intermediate school
27 district. The county treasurer or the treasurer of a school

1 district or intermediate school district receiving this certified
2 copy of the assessment roll shall remit the necessary cost inci-
3 dent to the reproduction of the assessment roll to the township
4 or city.

5 (8) A county treasurer or treasurer of a school district or
6 intermediate school district collecting taxes pursuant to this
7 section shall be bonded for tax collection in the same amount and
8 in the same manner as a township treasurer would be for undertak-
9 ing the duties prescribed by this section.

10 (9) An agreement for the collection of a summer property tax
11 levy between a school district or intermediate school district
12 and a county may cover summer collections for 2 years. If an
13 agreement covers summer collections for 2 years, the resolution
14 and request required by subsection (1), the notice required by
15 subsection ~~(2)~~ (3), and the option to reconsider provided by
16 subsection (3) ~~shall~~ DO not apply for summer collections in the
17 second year.

18 (10) If collections are made pursuant to this section by a
19 county treasurer or by the treasurer of a school district or
20 intermediate school district, all payments from a school district
21 or intermediate school district for collecting its summer prop-
22 erty tax levy and all revenues generated from collection fees
23 shall be deposited, when received or collected, in a current
24 school tax collection fund, which fund shall be used by the
25 county treasurer or treasurer of the school district or interme-
26 diate school district to pay for the cost of collecting the
27 district's summer property tax levy. The current school tax

1 collection fund shall be segregated from all other funds and once
2 the current school tax collection fund has been established money
3 shall not be withdrawn except upon an order, check, or draft of
4 the collecting treasurer for the purpose of paying 1 or more of
5 the following costs:

6 (a) The cost of special deputy treasurers and equipment
7 directly involved in the collection of current property taxes.

8 (b) The cost of all services determined necessary by the
9 collecting treasurer to collect the summer property tax levy of
10 the school district or intermediate school district.

11 (c) The contract payments to any person, firm, or corpora-
12 tion employed by the collecting treasurer to assist in the col-
13 lection of the current property taxes.

14 (11) All surplus money in a current school tax collection
15 fund shall be invested by the collecting treasurer in any invest-
16 ment authorized by ~~Act No. 20 of the Public Acts of 1943, being~~
17 ~~sections 129.91 to 129.93 of the Michigan Compiled Laws 1943~~
18 PA 20, MCL 129.91 TO 129.96. The county treasurer and the trea-
19 surer of a school district or intermediate school district shall
20 publish, on March 1 of the year after the treasurer first col-
21 lects the summer property tax levy of a school district or inter-
22 mediate school district and each year thereafter, an annual
23 report on the status of the fund for the last year ending
24 December 31. The report shall show the total charges, expenses,
25 and year-end surplus.

26 (12) Money in the current school tax collection fund shall
27 not be transferred to the general fund of the county, school

1 district, or intermediate school district or made the subject of
 2 appropriation by the county, school district, or intermediate
 3 school district. Any surplus in a current school tax collection
 4 fund shall be used by the county treasurer, school district trea-
 5 surer, or intermediate school district treasurer to reduce the
 6 following costs for the next summer property tax levy of a school
 7 district or intermediate school district that is collected by the
 8 county treasurer, school district treasurer, or intermediate
 9 school district treasurer:

10 (a) The costs of collection, in excess of fees and charges,
 11 incurred or paid pursuant to subsection (4)(b).

12 (b) The fees and charges imposed pursuant to subsection
 13 (4)(g).

14 (13) A city treasurer, township treasurer, county treasurer,
 15 school district treasurer, or intermediate school district trea-
 16 surer that collects pursuant to this section, section 1611, or
 17 section 1612 the summer property tax levy of a school district or
 18 intermediate school district against property eligible for a
 19 deferral of summer property taxes under section 51 of ~~Act~~
 20 ~~No. 206 of the Public Acts of 1893, being section 211.51 of the~~
 21 ~~Michigan Compiled Laws~~ THE GENERAL PROPERTY TAX ACT, 1893
 22 PA 206, MCL 211.51, and, if not otherwise eligible for deferral
 23 ~~thereunder~~ UNDER THAT SECTION, against property classified as
 24 agricultural real property if the gross receipts of the agricul-
 25 tural or horticultural operations in the previous year or the
 26 average gross receipts of such operations in the previous 3 years
 27 are not less than the household income of the owner in the

1 previous year, shall defer the collection of these summer
2 property taxes without penalty or interest until the following
3 February 15 upon a filing by the taxpayer of an intent to defer
4 with the property tax collecting treasurer in the same manner as
5 provided by section 51 of ~~Act No. 206 of the Public Acts of~~
6 ~~1893~~ THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.51. The
7 treasurer of a city, township, school district, intermediate
8 school district, or county who collects the summer property tax
9 levy of a school district or intermediate school district also
10 shall comply with the publication and assistance requirements of
11 section 51 of ~~Act No. 206 of the Public Acts of 1893~~ THE GEN-
12 ERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.51, with respect to
13 property eligible for a deferral under this subsection.

14 Enacting section 1. Sections 1291[1] and 1615 of the
15 revised school code, 1976 PA 451, MCL 380.1291[1] and 380.1615,
16 are repealed.