

THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.1612 Certification of school property taxes; approval of township board; preparing and furnishing assessment and tax rolls; collection warrant; collection and remittance; expenses; limitations; school taxes as lien; fees and charges; interest and penalties; applicable law.

Sec. 1612. (1) Upon the approval of a township board before January 1, 1983, the board of a school district or intermediate school district may certify either the total or 1/2 of the levy of school property taxes on the township portion of the school district or intermediate school district. If certified, or if approval of the township board is not given before January 1, 1983 and pursuant to section 1613 a township elects or agrees to collect either the total or 1/2 of the total school taxes of a school district or intermediate school district located in the township, the township supervisor before June 30 of each year shall prepare the assessment and tax rolls and furnish these rolls to each affected township treasurer with the supervisor's collection warrant attached thereto. Each township treasurer shall proceed to collect the taxes and remit the collections to the school district or intermediate school district as provided in Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws. Except where a township assessed and collected school taxes pursuant to this section prior to December 31, 1974, reasonable expenses incurred by the township in assessing and collecting the school taxes, to the extent that the expenses are in addition to the expenses of assessing and collecting any other taxes at the same time and, except as otherwise agreed to by the township and school district or intermediate school district, exceed the amount of any fees and charges imposed by the township on collection of the school taxes, shall be billed to and paid by the school board or intermediate school board. However, if these additional reasonable expenses are allowed by this section to a township exercising its option under section 1613(3), the following limitations shall apply:

(a) These additional reasonable expenses shall not exceed the amount specified in the statement required by section 1613(4)(b) as the actual cost of collection in addition to fees and charges authorized by section 1613(4)(g) that the treasurer of the school district, intermediate school district, or county has determined to be imposed.

(b) The total reasonable expenses, without deduction because the expense is part of the expense of assessing and collecting other taxes at the same time and including fees and charges imposed by the township on the collection of the school taxes, shall not exceed the amount specified in the statement required by section 1613(4)(b) as the aggregate amount of the costs of collection the district has determined to incur itself or the county treasurer may receive from district payments and from fees and charges imposed pursuant to section 1613(4)(g).

(2) School taxes collected by a township shall become a lien against the property on which assessed on July 1. Taxes collected on or before September 14 in each year shall be without interest. Taxes collected after September 14 of any year shall bear interest at the rate imposed by section 59 of Act No. 206 of the Public Acts of 1893, being section 211.59 of the Michigan Compiled Laws, on delinquent property tax levies which became a lien in the same year. The school taxes which are collected by a township shall be subject to the same fees and charges the township may impose under section 44 of Act No. 206 of the Public Acts of 1893, being section 211.44 of the Michigan Compiled Laws. All interest and penalties, other than collection fees, that are imposed prior to the date these taxes are returned delinquent and that are attributable to school taxes shall belong to the school district or intermediate school district. Interest and, to the extent permitted by section 44 of Act No. 206 of the Public Acts of 1893, fees shall be included in the delinquent tax rolls returned to the county treasurer as of March 1 of each year.

(3) Act No. 206 of the Public Acts of 1893, as amended, shall apply to proceedings in relation to the assessment, spreading, and collection of taxes for school purposes in the school district or intermediate school district, and to the powers and duties of the township supervisor and the township treasurer.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1977, Act 20, Imd. Eff. May 27, 1977;—Am. 1982, Act 333, Imd. Eff. Dec. 16, 1982.

Popular name: Act 451