

THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.625 Taxes.

Sec. 625. (1) Intermediate school district taxes shall be spread on the tax roll and shall be collected pursuant to this act and the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws.

(2) Taxes collected under this part by a city or township treasurer shall be paid to the treasurer of the intermediate school board pursuant to section 43 of Act No. 206 of the Public Acts of 1893, being section 211.43 of the Michigan Compiled Laws, or to the county treasurer in the same manner as other county taxes are paid and similar accounts and records shall be kept. The county treasurer shall pay the funds received under this part to the treasurer of the intermediate school board. County treasurers of counties in which fractions of intermediate school districts are situated shall pay those funds collected under this part to the treasurer of the intermediate school board.

(3) Intermediate school district taxes shall be assessed, levied, and collected as provided in this act and Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws. Budgets shall be submitted and intermediate school districts shall be governed by Act No. 62 of the Public Acts of 1933, as amended, being sections 211.201 to 211.217a of the Michigan Compiled Laws.

(4) Except as provided in subsection (5), the intermediate school board shall receive from the county treasurer the same reports of delinquent taxes due school districts as the treasurer is required by law to file with township and city clerks and shall compute from that report the amount of delinquent school taxes due each constituent district in the intermediate school district. The county treasurer at the time of making monthly settlements with the township and city treasurers of the county shall file with the secretary of each intermediate school district board having territory in the county a statement of all delinquent school taxes which are included in the amounts sent by the county treasurer to the township and city treasurers of the county, together with the descriptions upon which the delinquent school taxes have been paid. Each intermediate school board, upon receipt of these statements, shall compute the amounts of delinquent school taxes and interest thereon included in the statement due each constituent district of the intermediate school district. Within 30 days after receiving the statement of the county treasurer, the intermediate school board shall give notice to the secretary of each constituent district board of the amount of delinquent school tax and interest thereon that belongs to the constituent district and which was included in the amount sent by the county treasurer to the treasurer of the township or city in which the constituent district is located.

(5) The procedure for reporting delinquent taxes does not apply in a county which has created a delinquent tax revolving fund under section 87b of Act No. 206 of the Public Acts of 1893, as amended.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1977, Act 43, Imd. Eff. June 29, 1977;—Am. 1984, Act 78, Imd. Eff. Apr. 18, 1984.

Popular name: Act 451