

**THE STATE SCHOOL AID ACT OF 1979 (EXCERPT)**  
**Act 94 of 1979**

**388.1721 Valuation of district; adjustments.**

Sec. 121.

(1) The valuation of a whole or fractional district must be the total taxable value of the property contained in the whole or fractional district as last determined by the state tax commission and placed on the ad valorem tax roll. For purposes of computations made under this act, except as provided in section 26, the taxable value of a district or intermediate district must include the value of property used to calculate the tax imposed on lessees or users of tax-exempt property under 1953 PA 189, MCL 211.181 to 211.182, and the value of property used to calculate the state payment in lieu of taxes on state purchased property under section 2153 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2153. Adjustments to this taxable value must be made for all of the following:

- (a) State tax tribunal decisions.
- (b) Court decisions.
- (c) Local board of review adjustments made after the state tax commission determination.
- (d) Lands deeded to the state for jurisdictions without delinquent tax revolving funds or for jurisdictions that have required repayment to the delinquent tax revolving funds.

(e) The requirements of this act.

(2) An adjustment pursuant to a state tax tribunal decision or court decision must be made for the tax years involved in the decision and any subsequent years affected by the decision.

**History:** 1979, Act 94, Eff. Oct. 1, 1979 ;-- Am. 1986, Act 212, Eff. Oct. 1, 1986 ;-- Am. 1989, Act 197, Eff. Oct. 1, 1989 ;-- Am. 1990, Act 207, Eff. Oct. 1, 1990 ;-- Am. 1991, Act 118, Imd. Eff. Oct. 11, 1991 ;-- Am. 1995, Act 130, Eff. Oct. 1, 1995 ;-- Am. 2006, Act 342, Eff. Oct. 1, 2006 ;-- Am. 2023, Act 103, Imd. Eff. July 21, 2023

**Compiler's Notes:** Enacting section 1 of Act 342 of 2006 provides: "Enacting section 1. (1) In accordance with section 30 of article I of the state constitution of 1963, total state spending in this amendatory act from state sources for fiscal year 2006-2007 is estimated at \$11,682,508,200.00 and state appropriations to be paid to local units of government for fiscal year 2006-2007 are estimated at \$11,536,597,200.00. (2) In accordance with section 30 of article I of the state constitution of 1963, total state spending from state sources for fiscal year 2005-2006 in this amendatory act and 2005 PA 155 is estimated at \$11,308,027,200.00 and state appropriations to be paid to local units of government for fiscal year 2004-2005 are estimated at \$11,285,376,300.00."