

**PORT DISTRICTS (EXCERPT)**  
**Act 234 of 1925**

\*\*\*\*\* 120.20 THIS SECTION IS SUBJECT TO CONDITIONAL REPEAL: See (2) of 120.130 \*\*\*\*\*

**120.20 Public improvements; income producing; payment in lieu of taxes.**

Sec. 20.

Any port district owning and operating an income-producing public improvement shall pay from such income annual sums in lieu of taxes to the county, city, school district or other taxing unit of the state, with respect to any real or personal property held by it and which constitutes a part of such improvement. The amount so paid to each taxing unit in each year shall be equivalent to the taxes which would have been paid if such property were not exempt from taxation. The port district shall have the same right of appeal as is provided by law to any other taxpayer insofar as any levy or assessment of such taxes is concerned.

**History:** 1925, Act 234, Eff. Aug. 27, 1925 ;-- CL 1929, 2309 ;-- CL 1948, 120.20 ;-- Am. 1955, Act 190, Imd. Eff. June 14, 1955 ;-- Am. 1966, Act 318, Eff. Mar. 10, 1967

**Compiler's Notes:** For repeal of act, see MCL 120.130 and Compiler's note thereto.