THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.683 Area vocational-technical education budget; form; delivery; allocation of tax rates; limitation; certification of taxes to be levied; spread of tax on roll; payment of taxes collected; accounts and records.

Sec. 683.

(1) An intermediate school board operating under sections 681 to 691 shall prepare annually an area vocational-technical education budget which shall be in the same form as that required in local school districts, and shall be delivered to the county clerks of the counties in which the intermediate school district is located, except in counties which have established separate tax limitation millage rates pursuant to sections 5a to 5m of the property tax limitation act, Act No. 62 of the Public Acts of 1933, as amended, being sections 211.205a to 211.205m of the Michigan Compiled Laws. The county clerk shall deliver the budget to the tax allocation board in the same manner as local school district budgets are handled.

(2) County tax allocation boards shall receive area vocational-technical education budgets from their respective county clerks; shall treat them as local school district budgets are treated; and shall allocate tax rates to intermediate school districts for the purposes of sections 681 to 691. The allocations shall be handled in the same manner as other allocations for local school districts. The allocations shall not be made within the 15 mill limitation and shall not exceed the limit authorized by an election at which these sections became effective.

(3) When the intermediate school board receives an allocation on the basis of its area vocational-technical education budget, the board shall certify for collection to the officials of the local property tax collecting unit a statement of the amount of taxes to be levied. The certification shall be made in the same manner as local school districts, but the rate certified for levy shall not exceed the amount allocated.

(4) On receipt of the statement from the intermediate school board, the officials responsible for the levying and collection of these taxes shall spread on the tax roll an area vocational-technical education tax equal to the amount ordered spread, and shall collect the taxes in the same manner as other taxes are collected.

(5) Taxes collected by a city or township treasurer under subsection (4) shall be paid to the treasurer of the intermediate school board pursuant to section 43 of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.43 of the Michigan Compiled Laws, or to the county treasurers in the same manner as other county taxes are paid and similar accounts and records shall be kept. The county treasurers shall pay all funds received under subsection (4) to the treasurer of the intermediate school board.

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