

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

**388.1722 Deducting valuation of property from valuation of district; condition; credit as lien; payment of school aid fund.**

Sec. 122.

The valuation of property assessed under Act No. 189 of the Public Acts of 1953, as amended, being sections 211.181 to 211.182 of the Michigan Compiled Laws, shall be deducted from the total valuation of a district if school taxes levied against the property are not collected from the lessee or user of the property. The credit so obtained by a district in the calculation of payments to the district under this act shall remain a lien against the district and shall be paid by the district to the school aid fund when the taxes are collected.

**History:** 1979, Act 94, Eff. Oct. 1, 1979 ;-- Am. 1993, Act 336, Eff. Oct. 1, 1994