

HOUSE BILL No. 4183

February 5, 2013, Introduced by Reps. Schor, Brown, Cavanagh and Slavens and referred to the Committee on Appropriations.

A bill to amend 1979 PA 94, entitled
 "The state school aid act of 1979,"
 by amending section 20 (MCL 388.1620), as amended by 2012 PA 201.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 20. (1) For ~~2011-2012, and for 2012-2013~~, the basic
 2 foundation allowance is \$8,019.00. **FOR 2013-2014, THE BASIC**
 3 **FOUNDATION ALLOWANCE SHALL BE \$8,119.00.**

4 (2) The amount of each district's foundation allowance shall
 5 be calculated as provided in this section, using a basic foundation
 6 allowance in the amount specified in subsection (1).

7 (3) Except as otherwise provided in this section, the amount
 8 of a district's foundation allowance shall be calculated as
 9 follows, using in all calculations the total amount of the

1 district's foundation allowance as calculated before any proration:

2 (a) For a district that had a foundation allowance for the
3 immediately preceding state fiscal year that was at least equal to
4 the sum of ~~\$7,108.00~~ **\$6,846.00** plus the total dollar amount of all
5 adjustments made from ~~2006-2007~~ **2011-2012** to the immediately
6 preceding state fiscal year in the lowest foundation allowance
7 among all districts, but less than the basic foundation allowance
8 for the immediately preceding state fiscal year, the district shall
9 receive a foundation allowance in an amount equal to the sum of the
10 district's foundation allowance for the immediately preceding state
11 fiscal year plus the difference between twice the dollar amount of
12 the adjustment from the immediately preceding state fiscal year to
13 the current state fiscal year made in the basic foundation
14 allowance and [(the dollar amount of the adjustment from the
15 immediately preceding state fiscal year to the current state fiscal
16 year made in the basic foundation allowance minus \$20.00) times
17 (the difference between the district's foundation allowance for the
18 immediately preceding state fiscal year and the sum of ~~\$7,108.00~~
19 **\$6,846.00** plus the total dollar amount of all adjustments made from
20 ~~2006-2007~~ **2011-2012** to the immediately preceding state fiscal year
21 in the lowest foundation allowance among all districts) divided by
22 the difference between the basic foundation allowance for the
23 current state fiscal year and the sum of ~~\$7,108.00~~ **\$6,846.00** plus
24 the total dollar amount of all adjustments made from ~~2006-2007~~
25 **2011-2012** to the immediately preceding state fiscal year in the
26 lowest foundation allowance among all districts]. ~~For 2011-2012,~~
27 ~~for a district that had a foundation allowance for the immediately~~

1 ~~preceding state fiscal year that was at least equal to the sum of~~
2 ~~\$7,108.00 plus the total dollar amount of all adjustments made from~~
3 ~~2006-2007 to the immediately preceding state fiscal year in the~~
4 ~~lowest foundation allowance among all districts, but less than the~~
5 ~~basic foundation allowance for the immediately preceding state~~
6 ~~fiscal year, the district shall receive a foundation allowance in~~
7 ~~an amount equal to the district's foundation allowance for 2010-~~
8 ~~2011, minus \$470.00. Except as otherwise provided in subdivision~~
9 ~~(h), for 2012-2013, for a district that had a foundation allowance~~
10 ~~for the immediately preceding state fiscal year that was at least~~
11 ~~equal to the sum of \$7,108.00~~ **\$6,846.00** ~~plus the total dollar~~
12 ~~amount of all adjustments made from 2006-2007-2011-2012 to the~~
13 ~~immediately preceding state fiscal year in the lowest foundation~~
14 ~~allowance among all districts, but less than the basic foundation~~
15 ~~allowance for the immediately preceding state fiscal year, the~~
16 ~~district shall receive a foundation allowance in an amount equal to~~
17 ~~the district's foundation allowance for the immediately preceding~~
18 ~~state fiscal year. However, the foundation allowance for a district~~
19 ~~that had less than the basic foundation allowance for the~~
20 ~~immediately preceding state fiscal year shall not exceed the basic~~
21 ~~foundation allowance for the current state fiscal year.~~

22 (b) ~~Except as otherwise provided in this subsection, for a~~
23 ~~district that in the immediately preceding state fiscal year had a~~
24 ~~foundation allowance in an amount at least equal to the amount of~~
25 ~~the basic foundation allowance for the immediately preceding state~~
26 ~~fiscal year, the district shall receive a foundation allowance for~~
27 ~~2011-2012 in an amount equal to the district's foundation allowance~~

1 ~~for 2010-2011, minus \$470.00. For 2012-2013, except~~ **EXCEPT** as
2 otherwise provided in this subsection, for a district that in the
3 immediately preceding state fiscal year had a foundation allowance
4 in an amount at least equal to the amount of the basic foundation
5 allowance for the immediately preceding state fiscal year, the
6 district shall receive a foundation allowance for 2012-2013 in an
7 amount equal to the district's foundation allowance for the
8 immediately preceding state fiscal year. **FOR 2013-2014, EXCEPT AS**
9 **OTHERWISE PROVIDED IN THIS SUBSECTION, FOR A DISTRICT THAT IN THE**
10 **IMMEDIATELY PRECEDING STATE FISCAL YEAR HAD A FOUNDATION ALLOWANCE**
11 **IN AN AMOUNT AT LEAST EQUAL TO THE AMOUNT OF THE BASIC FOUNDATION**
12 **ALLOWANCE FOR THE IMMEDIATELY PRECEDING STATE FISCAL YEAR, THE**
13 **DISTRICT SHALL RECEIVE A FOUNDATION ALLOWANCE FOR 2013-2014 IN AN**
14 **AMOUNT EQUAL TO THE DISTRICT'S FOUNDATION ALLOWANCE FOR THE**
15 **IMMEDIATELY PRECEDING STATE FISCAL YEAR PLUS \$100.00.**

16 (c) Except as otherwise provided in subdivision (d), for a
17 district that in the 1994-95 state fiscal year had a foundation
18 allowance greater than \$6,500.00, the district's foundation
19 allowance is an amount equal to the sum of the district's
20 foundation allowance for the immediately preceding state fiscal
21 year plus the lesser of the increase in the basic foundation
22 allowance for the current state fiscal year, as compared to the
23 immediately preceding state fiscal year, or the product of the
24 district's foundation allowance for the immediately preceding state
25 fiscal year times the percentage increase in the United States
26 consumer price index in the calendar year ending in the immediately
27 preceding fiscal year as reported by the May revenue estimating

1 conference conducted under section 367b of the management and
2 budget act, 1984 PA 431, MCL 18.1367b. ~~Except as otherwise provided~~
3 ~~in subdivision (d), for 2011-2012, for a district that in the 1994-~~
4 ~~1995 state fiscal year had a foundation allowance greater than~~
5 ~~\$6,500.00, the district's foundation allowance is an amount equal~~
6 ~~to the district's foundation allowance for the 2010-2011 fiscal~~
7 ~~year minus \$470.00.~~ For 2012-2013, except as otherwise provided in
8 subdivision (d), for a district that in the 1994-1995 state fiscal
9 year had a foundation allowance greater than \$6,500.00, the
10 district's foundation allowance is an amount equal to the
11 district's foundation allowance for the immediately preceding state
12 fiscal year.

13 (d) For a district that in the 1994-95 state fiscal year had a
14 foundation allowance greater than \$6,500.00 and that had a
15 foundation allowance for the 2009-2010 state fiscal year, as
16 otherwise calculated under this section, that was less than the
17 basic foundation allowance, the district's foundation allowance for
18 ~~2011-2012-2012-2013~~ and each succeeding fiscal year shall be
19 considered to be an amount equal to the basic foundation allowance.

20 (e) For a district that has a foundation allowance that is not
21 a whole dollar amount, the district's foundation allowance shall be
22 rounded up to the nearest whole dollar.

23 (f) For a district that received a payment under **FORMER**
24 section 22c as that section was in effect for 2001-2002, the
25 district's 2001-2002 foundation allowance shall be considered to
26 have been an amount equal to the sum of the district's actual 2001-
27 2002 foundation allowance as otherwise calculated under this

1 section plus the per pupil amount of the district's equity payment
2 for 2001-2002 under **FORMER** section 22c as that section was in
3 effect for 2001-2002.

4 (g) For a district that received a payment under **FORMER**
5 section 22c as that section was in effect for 2006-2007, the
6 district's 2006-2007 foundation allowance shall be considered to
7 have been an amount equal to the sum of the district's actual 2006-
8 2007 foundation allowance as otherwise calculated under this
9 section plus the per pupil amount of the district's equity payment
10 for 2006-2007 under **FORMER** section 22c as that section was in
11 effect for 2006-2007.

12 (h) For 2012-2013, for a district that had a foundation
13 allowance for the 2011-2012 state fiscal year of less than
14 \$6,966.00, the district's foundation allowance is an amount equal
15 to \$6,966.00.

16 (4) Except as otherwise provided in this subsection, the state
17 portion of a district's foundation allowance is an amount equal to
18 the district's foundation allowance or the basic foundation
19 allowance for the current state fiscal year, whichever is less,
20 minus the difference between the sum of the product of the taxable
21 value per membership pupil of all property in the district that is
22 nonexempt property times the district's certified mills and, for a
23 district with certified mills exceeding 12, the product of the
24 taxable value per membership pupil of property in the district that
25 is commercial personal property times the certified mills minus 12
26 mills and the quotient of the ad valorem property tax revenue of
27 the district captured under tax increment financing acts divided by

1 the district's membership excluding special education pupils. For a
2 district described in subsection (3)(c), the state portion of the
3 district's foundation allowance is an amount equal to \$6,962.00
4 plus the difference between the district's foundation allowance for
5 the current state fiscal year and the district's foundation
6 allowance for 1998-99, minus the difference between the sum of the
7 product of the taxable value per membership pupil of all property
8 in the district that is nonexempt property times the district's
9 certified mills and, for a district with certified mills exceeding
10 12, the product of the taxable value per membership pupil of
11 property in the district that is commercial personal property times
12 the certified mills minus 12 mills and the quotient of the ad
13 valorem property tax revenue of the district captured under tax
14 increment financing acts divided by the district's membership
15 excluding special education pupils. For a district that has a
16 millage reduction required under section 31 of article IX of the
17 state constitution of 1963, the state portion of the district's
18 foundation allowance shall be calculated as if that reduction did
19 not occur.

20 (5) The allocation calculated under this section for a pupil
21 shall be based on the foundation allowance of the pupil's district
22 of residence. For a pupil enrolled pursuant to section 105 or 105c
23 in a district other than the pupil's district of residence, the
24 allocation calculated under this section shall be based on the
25 lesser of the foundation allowance of the pupil's district of
26 residence or the foundation allowance of the educating district.
27 For a pupil in membership in a K-5, K-6, or K-8 district who is

1 enrolled in another district in a grade not offered by the pupil's
2 district of residence, the allocation calculated under this section
3 shall be based on the foundation allowance of the educating
4 district if the educating district's foundation allowance is
5 greater than the foundation allowance of the pupil's district of
6 residence.

7 (6) Except as otherwise provided in this subsection, for
8 pupils in membership, other than special education pupils, in a
9 public school academy, the allocation calculated under this section
10 is an amount per membership pupil other than special education
11 pupils in the public school academy equal to the foundation
12 allowance of the district in which the public school academy is
13 located or the state maximum public school academy allocation,
14 whichever is less. However, a public school academy that had an
15 allocation under this subsection before 2009-2010 that was equal to
16 the sum of the local school operating revenue per membership pupil
17 other than special education pupils for the district in which the
18 public school academy is located and the state portion of that
19 district's foundation allowance shall not have that allocation
20 reduced as a result of the 2010 amendment to this subsection.
21 Notwithstanding section 101, for a public school academy that
22 begins operations after the pupil membership count day, the amount
23 per membership pupil calculated under this subsection shall be
24 adjusted by multiplying that amount per membership pupil by the
25 number of hours of pupil instruction provided by the public school
26 academy after it begins operations, as determined by the
27 department, divided by the minimum number of hours of pupil

1 instruction required under section 101(3). The result of this
2 calculation shall not exceed the amount per membership pupil
3 otherwise calculated under this subsection.

4 (7) Except as otherwise provided in this subsection, for
5 pupils attending an achievement school and in membership in the
6 education achievement system, other than special education pupils,
7 the allocation calculated under this section is an amount per
8 membership pupil other than special education pupils equal to the
9 foundation allowance of the district in which the achievement
10 school is located, not to exceed the basic foundation allowance.
11 Notwithstanding section 101, for an achievement school that begins
12 operation after the pupil membership count day, the amount per
13 membership pupil calculated under this subsection shall be adjusted
14 by multiplying that amount per membership pupil by the number of
15 hours of pupil instruction provided by the achievement school after
16 it begins operations, as determined by the department, divided by
17 the minimum number of hours of pupil instruction required under
18 section 101(3). The result of this calculation shall not exceed the
19 amount per membership pupil otherwise calculated under this
20 subsection. For the purposes of this subsection, if a public school
21 is transferred from a district to the state school reform/redesign
22 district or the achievement authority under section 1280c of the
23 revised school code, that public school is considered to be an
24 achievement school within the education achievement system and not
25 a school that is part of a district, and a pupil attending that
26 public school is considered to be in membership in the education
27 achievement system and not in membership in the district that

1 operated the school before the transfer.

2 (8) Subject to subsection (4), for a district that is formed
3 or reconfigured after June 1, 2002 by consolidation of 2 or more
4 districts or by annexation, the resulting district's foundation
5 allowance under this section beginning after the effective date of
6 the consolidation or annexation shall be the average of the
7 foundation allowances of each of the original or affected
8 districts, calculated as provided in this section, weighted as to
9 the percentage of pupils in total membership in the resulting
10 district who reside in the geographic area of each of the original
11 or affected districts.

12 (9) Each fraction used in making calculations under this
13 section shall be rounded to the fourth decimal place and the dollar
14 amount of an increase in the basic foundation allowance shall be
15 rounded to the nearest whole dollar.

16 (10) State payments related to payment of the foundation
17 allowance for a special education pupil are not calculated under
18 this section but are instead calculated under section 51a.

19 (11) To assist the legislature in determining the basic
20 foundation allowance for the subsequent state fiscal year, each
21 revenue estimating conference conducted under section 367b of the
22 management and budget act, 1984 PA 431, MCL 18.1367b, shall
23 calculate a pupil membership factor, a revenue adjustment factor,
24 and an index as follows:

25 (a) The pupil membership factor shall be computed by dividing
26 the estimated membership in the school year ending in the current
27 state fiscal year, excluding intermediate district membership, by

1 the estimated membership for the school year ending in the
2 subsequent state fiscal year, excluding intermediate district
3 membership. If a consensus membership factor is not determined at
4 the revenue estimating conference, the principals of the revenue
5 estimating conference shall report their estimates to the house and
6 senate subcommittees responsible for school aid appropriations not
7 later than 7 days after the conclusion of the revenue conference.

8 (b) The revenue adjustment factor shall be computed by
9 dividing the sum of the estimated total state school aid fund
10 revenue for the subsequent state fiscal year plus the estimated
11 total state school aid fund revenue for the current state fiscal
12 year, adjusted for any change in the rate or base of a tax the
13 proceeds of which are deposited in that fund and excluding money
14 transferred into that fund from the countercyclical budget and
15 economic stabilization fund under the management and budget act,
16 1984 PA 431, MCL 18.1101 to 18.1594, by the sum of the estimated
17 total school aid fund revenue for the current state fiscal year
18 plus the estimated total state school aid fund revenue for the
19 immediately preceding state fiscal year, adjusted for any change in
20 the rate or base of a tax the proceeds of which are deposited in
21 that fund. If a consensus revenue factor is not determined at the
22 revenue estimating conference, the principals of the revenue
23 estimating conference shall report their estimates to the house and
24 senate subcommittees responsible for school aid appropriations not
25 later than 7 days after the conclusion of the revenue conference.

26 (c) The index shall be calculated by multiplying the pupil
27 membership factor by the revenue adjustment factor. However, ~~for~~

1 ~~2011-2012, the index shall be 0.93575 and for 2012-2013, the index~~
2 shall be 1.00. If a consensus index is not determined at the
3 revenue estimating conference, the principals of the revenue
4 estimating conference shall report their estimates to the house and
5 senate subcommittees responsible for school aid appropriations not
6 later than 7 days after the conclusion of the revenue conference.

7 (12) For a district in which 7.75 mills levied in 1992 for
8 school operating purposes in the 1992-93 school year were not
9 renewed in 1993 for school operating purposes in the 1993-94 school
10 year, the district's combined state and local revenue per
11 membership pupil shall be recalculated as if that millage reduction
12 did not occur and the district's foundation allowance shall be
13 calculated as if its 1994-95 foundation allowance had been
14 calculated using that recalculated 1993-94 combined state and local
15 revenue per membership pupil as a base. A district is not entitled
16 to any retroactive payments for fiscal years before 2000-2001 due
17 to this subsection. A district receiving an adjustment under this
18 subsection shall not receive as a result of this adjustment an
19 amount that exceeds 50% of the amount the district received as a
20 result of this adjustment for 2010-2011. This adjustment shall not
21 be made after 2011-2012.

22 (13) For a district in which an industrial facilities
23 exemption certificate that abated taxes on property with a state
24 equalized valuation greater than the total state equalized
25 valuation of the district at the time the certificate was issued or
26 \$700,000,000.00, whichever is greater, was issued under 1974 PA
27 198, MCL 207.551 to 207.572, before the calculation of the

1 district's 1994-95 foundation allowance, the district's foundation
2 allowance for 2002-2003 is an amount equal to the sum of the
3 district's foundation allowance for 2002-2003, as otherwise
4 calculated under this section, plus \$250.00. A district receiving
5 an adjustment under this subsection shall not receive as a result
6 of this adjustment an amount that exceeds 50% of the amount the
7 district received as a result of this adjustment for 2010-2011.
8 This adjustment shall not be made after 2011-2012.

9 (14) For a district that received a grant under former section
10 32e for 2001-2002, the district's foundation allowance for 2002-
11 2003 and each succeeding fiscal year shall be adjusted to be an
12 amount equal to the sum of the district's foundation allowance, as
13 otherwise calculated under this section, plus the quotient of 100%
14 of the amount of the grant award to the district for 2001-2002
15 under former section 32e divided by the number of pupils in the
16 district's membership for 2001-2002 who were residents of and
17 enrolled in the district. Except as otherwise provided in this
18 subsection, a district qualifying for a foundation allowance
19 adjustment under this subsection shall use the funds resulting from
20 this adjustment for at least 1 of grades K to 3 for purposes
21 allowable under former section 32e as in effect for 2001-2002. For
22 an individual school or schools operated by a district qualifying
23 for a foundation allowance under this subsection that have been
24 determined by the department to meet the adequate yearly progress
25 standards of the ~~federal~~ no child left behind act of 2001, Public
26 Law 107-110, in both mathematics and English language arts at all
27 applicable grade levels for all applicable subgroups, the district

1 may submit to the department an application for flexibility in
2 using the funds resulting from this adjustment that are
3 attributable to the pupils in the school or schools. The
4 application shall identify the affected school or schools and the
5 affected funds and shall contain a plan for using the funds for
6 specific purposes identified by the district that are designed to
7 reduce class size, but that may be different from the purposes
8 otherwise allowable under this subsection. The department shall
9 approve the application if the department determines that the
10 purposes identified in the plan are reasonably designed to reduce
11 class size. If the department does not act to approve or disapprove
12 an application within 30 days after it is submitted to the
13 department, the application is considered to be approved. If an
14 application for flexibility in using the funds is approved, the
15 district may use the funds identified in the application for any
16 purpose identified in the plan. A district receiving an adjustment
17 under this subsection shall not receive as a result of this
18 adjustment an amount that exceeds 68.5% of the amount the district
19 received as a result of this adjustment for 2010-2011.

20 (15) For a district that levied 1.9 mills in 1993 to finance
21 an operating deficit, the district's foundation allowance shall be
22 calculated as if those mills were included as operating mills in
23 the calculation of the district's 1994-1995 foundation allowance. A
24 district is not entitled to any retroactive payments for fiscal
25 years before 2006-2007 due to this subsection. A district receiving
26 an adjustment under this subsection shall not receive more than
27 \$800,000.00 for a fiscal year as a result of this adjustment. A

1 district receiving an adjustment under this subsection shall not
2 receive as a result of this adjustment an amount that exceeds 50%
3 of the amount the district received as a result of this adjustment
4 for 2010-2011. This adjustment shall not be made after 2011-2012.

5 (16) For a district that levied 2.23 mills in 1993 to finance
6 an operating deficit, the district's foundation allowance shall be
7 calculated as if those mills were included as operating mills in
8 the calculation of the district's 1994-1995 foundation allowance. A
9 district is not entitled to any retroactive payments for fiscal
10 years before 2006-2007 due to this subsection. A district receiving
11 an adjustment under this subsection shall not receive more than
12 \$500,000.00 for a fiscal year as a result of this adjustment. A
13 district receiving an adjustment under this subsection shall not
14 receive as a result of this adjustment an amount that exceeds 50%
15 of the amount the district received as a result of this adjustment
16 for 2010-2011. This adjustment shall not be made after 2011-2012.

17 (17) Payments to districts, public school academies, or the
18 education achievement system shall not be made under this section.
19 Rather, the calculations under this section shall be used to
20 determine the amount of state payments under section 22b.

21 (18) If an amendment to section 2 of article VIII of the state
22 constitution of 1963 allowing state aid to some or all nonpublic
23 schools is approved by the voters of this state, each foundation
24 allowance or per pupil payment calculation under this section may
25 be reduced.

26 (19) As used in this section:

27 (a) "Certified mills" means the lesser of 18 mills or the

1 number of mills of school operating taxes levied by the district in
2 1993-94.

3 (b) "Combined state and local revenue" means the aggregate of
4 the district's state school aid received by or paid on behalf of
5 the district under this section and the district's local school
6 operating revenue.

7 (c) "Combined state and local revenue per membership pupil"
8 means the district's combined state and local revenue divided by
9 the district's membership excluding special education pupils.

10 (d) "Current state fiscal year" means the state fiscal year
11 for which a particular calculation is made.

12 (e) "Immediately preceding state fiscal year" means the state
13 fiscal year immediately preceding the current state fiscal year.

14 (f) "Local school operating revenue" means school operating
15 taxes levied under section 1211 of the revised school code, MCL
16 380.1211.

17 (g) "Local school operating revenue per membership pupil"
18 means a district's local school operating revenue divided by the
19 district's membership excluding special education pupils.

20 (h) "Maximum public school academy allocation", except as
21 otherwise provided in this subdivision, means the maximum per-pupil
22 allocation as calculated by adding the highest per-pupil allocation
23 among all public school academies for the immediately preceding
24 state fiscal year plus the difference between twice the dollar
25 amount of the adjustment from the immediately preceding state
26 fiscal year to the current state fiscal year made in the basic
27 foundation allowance and [(the dollar amount of the adjustment from

1 the immediately preceding state fiscal year to the current state
2 fiscal year made in the basic foundation allowance minus \$20.00)
3 times (the difference between the highest per-pupil allocation
4 among all public school academies for the immediately preceding
5 state fiscal year and the sum of ~~\$7,108.00~~ **\$6,846.00** plus the total
6 dollar amount of all adjustments made from ~~2006-2007-2011-2012~~ to
7 the immediately preceding state fiscal year in the lowest per-pupil
8 allocation among all public school academies) divided by the
9 difference between the basic foundation allowance for the current
10 state fiscal year and the sum of ~~\$7,108.00~~ **\$6,846.00** plus the total
11 dollar amount of all adjustments made from ~~2006-2007-2011-2012~~ to
12 the immediately preceding state fiscal year in the lowest per-pupil
13 allocation among all public school academies]. For ~~2011-2012 and~~
14 2012-2013, maximum public school academy allocation means
15 \$7,110.00.

16 (i) "Membership" means the definition of that term under
17 section 6 as in effect for the particular fiscal year for which a
18 particular calculation is made.

19 (j) "Nonexempt property" means property that is not a
20 principal residence, qualified agricultural property, qualified
21 forest property, supportive housing property, industrial personal
22 property, or commercial personal property.

23 (k) "Principal residence", "qualified agricultural property",
24 "qualified forest property", "supportive housing property",
25 "industrial personal property", and "commercial personal property"
26 mean those terms as defined in section 1211 of the revised school
27 code, MCL 380.1211.

1 (l) "School operating purposes" means the purposes included in
2 the operation costs of the district as prescribed in sections 7 and
3 18.

4 (m) "School operating taxes" means local ad valorem property
5 taxes levied under section 1211 of the revised school code, MCL
6 380.1211, and retained for school operating purposes.

7 (n) "Tax increment financing acts" means 1975 PA 197, MCL
8 125.1651 to 125.1681, the tax increment finance authority act, 1980
9 PA 450, MCL 125.1801 to 125.1830, the local development financing
10 act, 1986 PA 281, MCL 125.2151 to 125.2174, the brownfield
11 redevelopment financing act, 1996 PA 381, MCL 125.2651 to 125.2672,
12 or the corridor improvement authority act, 2005 PA 280, MCL
13 125.2871 to 125.2899.

14 (o) "Taxable value per membership pupil" means taxable value,
15 as certified by the department of treasury, for the calendar year
16 ending in the current state fiscal year divided by the district's
17 membership excluding special education pupils for the school year
18 ending in the current state fiscal year.