

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.107a Authority of city to increase rate of taxation; referendum; maximum; reduction; limitation.**

Sec. 107a.

No city shall have power to increase the rate of taxation now fixed by law, unless the authority to do so shall be given by a majority of the electors of said city voting at the election at which said proposition shall be submitted, but the increase in any case shall not be such as to cause such rate to exceed 2 per centum of the assessed value of the real and personal property in such city: Provided, That no tax rate of any city shall be fixed which will reduce the combined taxing power of county, state, school district, metropolitan district, and port district, or any combination of these units, over any parcel of property, below 15 mills per dollar of assessed valuation, except as provided in section 11(b) of Act No. 62 of the Public Acts of 1933, as amended.

**History:** Add. 1949, Act 317, Eff. Sept. 23, 1949

**Popular Name:** Act 206