

STC Use Only	
▶ Application No.	▶ Date Received

# Application for Neighborhood Enterprise Zone Homestead Facility Certificate

Issued under authority of Public Act 147 of 1992, as amended.

**Instructions:** Read the instructions before completing the application. Owner/applicant must file the original and two copies of the application and attachments (legal description, warranty deed or document of conveyance) with the clerk of the local governmental unit (LGU).

Part 1: Owner/Applicant Information		
▶ Name	Telephone Number	E-mail Address
Mailing Address (Street No., City, State, ZIP Code)		
Part 2: Homestead Facility Information		
▶ Location of Homestead Facility (Street No., City, State, ZIP Code)		
<input type="checkbox"/> City of <input type="checkbox"/> Township of <input type="checkbox"/> Village of	County	
▶ Property Identification Number	Homestead Facility Parcel Dimensions	
Describe timeline and type of anticipated improvement to be undertaken within three years of the certificate issuance (must be at least \$500)		
▶ Legal Description of the real property on which the Homestead Facility is located (may attach copy of Legal Description)		
Part 3: Applicant Certification		
I certify this structure is owned and occupied as my principal residence.		
I certify the information contained herein and in the attachments are true and that all are truly descriptive of the residential real property for which this application is being submitted.		
I certify I am committed to investing a minimum of \$500.00 in the first three years the Neighborhood Enterprise Zone Certificate is in effect, including documenting the minimum investment if required by the assessor of the LGU.		
I certify I am familiar with the provisions of Public Act 147 of 1992, as amended, (MCL 207.771 to 207.787) and to the best of my knowledge, I have complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the LGU and the issuance of Neighborhood Enterprise Zone Certificate for a Homestead Facility by the State Tax Commission.		
Owner/Applicant Signature		Date

<b>Part 4: LOCAL GOVERNMENT ACTION</b>			
<b>LGU Clerk must complete this section before submitting to the State Tax Commission</b>			
▶ Date Received by LGU	▶ LGU Code	▶ Homestead Zone Name/No.	Date Homestead Zone Established
Action Taken by LGU: <input type="checkbox"/> Abatement Approved for _____ Years (6-15) <input type="checkbox"/> Denied (include Resolution Denying)		The State Tax Commission requires the following documents be filed for an administratively complete application: <input type="checkbox"/> 1. Original Application <input type="checkbox"/> 2. Legal description of the real property with parcel code number <input type="checkbox"/> 3. Copy of the Warranty Deed or Document of Conveyance <input type="checkbox"/> 4. Resolution Approving/Denying application (include number of years)	
▶ Date of Resolution Approving/Denying This Application		LGU Name	

<b>Part 5: LOCAL GOVERNMENT CERTIFICATION</b>	
<b>LGU Clerk must complete this section before submitting to the State Tax Commission</b>	
I certify that I have reviewed this application for complete and accurate information and determined that the subject property is located within a qualified Homestead zone.	
I certify the subject property was purchased by or transferred to the applicant after December 31, 1996 and is occupied as applicant's principal residence.	
I certify this application meets the requirements as outlined by Public Act 147 of 1992 and hereby request the State Tax Commission issue a Neighborhood Enterprise Zone Homestead Facility Certificate, subject to State Tax Commission review and audit.	
Print Clerk Name	Clerk Telephone Number
Clerk Fax Number	Clerk E-mail Address
Clerk Mailing Address (Street, City, State, ZIP Code)	
Clerk Signature	Date

LGU mail original completed application and required documents to:

State Tax Commission  
Michigan Department of Treasury  
P.O. Box 30471  
Lansing, MI 48909-7971

# Instructions for Form 2704B, Application for Neighborhood Enterprise Zone (NEZ) Homestead Facility Certificate

The Neighborhood Enterprise Zone Homestead Facility Certificate was created by Public Act 147 of 1992, as amended. To qualify for this certificate, the subject property must be located within an established Neighborhood Enterprise Homestead Zone and have been purchased by or transferred to an owner as their principal residence after December 31, 1996. If approved by the Local Governmental Unit (LGU), the certificate provides for a tax exemption, as outlined in Tax Advantage for a NEZ Homestead Facility Exemption (see below), for a period of six (6) to fifteen (15) years.

## Owner/Applicant

Complete Parts 1, 2 and 3.

Provide the original and two copies of the completed Application Form 2704B and the following documents (3 complete sets) to your LGU Clerk:

- Legal description of the real property on which the Homestead Facility is located.
- Clear and legible copy of the warranty deed or document of conveyance to current owner.

Questions on completing this application should be directed to your LGU Clerk. Additional information on the NEZ Program can be found at [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

## LGU Clerk

Complete Parts 4 and 5.

The LGU Clerk should: (1) review the application for complete and accurate information and determine that the subject property is located within a qualified Homestead zone, (2) certify the subject property was purchased by or transferred to the applicant after December 31, 1996 and is occupied as applicant's principal residence, and (3) certify the application meets the requirements as outlined by Public Act 147 of 1992.

Attach a certified copy of the resolution approving the application. The resolution must include the number of years the LGU is granting the abatement.

Upon approval by the LGU, send the complete application package to:

State Tax Commission  
Michigan Department of Treasury  
P.O. Box 30471  
Lansing, MI 48909-7971

## Application Deadline

Complete applications must be received by the State Tax Commission before October 31 to ensure processing and certificate issuance for the following tax year. Applications received after October 31 may not be processed in time for certificate issuance for the following tax year.

### **Tax Advantage for a NEZ Homestead Facility Exemption**

**One-half** the number of mills levied for the county and local governmental unit operating purposes (does not include debt millage). Any county or local governmental unit debt millage and all other millages levied by all other taxing authorities would remain at full millage. Land is not included in this exemption.

In the tax year, two years before the certificate expires, the percentage of mills exempted for the county and local governmental unit operating mills changes from one-half to **five-eighths**;

In the tax year, one year before the certificate expires, the percentage of mills exempted for the county and local governmental unit operating mills changes from five-eighths to **three-fourths**;

In the year that the certificate expires, the percentage of mills exempted for the county and local governmental unit operating mills changes from three-fourths to **seven-eighths**.

The local governmental unit may grant from six (6) to fifteen (15) years of exemption.