

AIR POLLUTION CONTROL APPLICATION PROCESS

1. Applicants must submit one original signed and two (2) copies of a completed application with required attachments to the State Tax Commission. After review, the application will be assigned a number and forwarded to the Michigan Department of Environmental Quality (DEQ) and to the local unit officials within thirty (30) days of receipt. Local unit officials may contact us with written objections to the application content at any time prior to the issuance of the certificate.
2. Completed applications received no later than **June 15th** will be processed and forwarded to DEQ no later than **July 15th**. In turn, DEQ will transmit to the Commission on or before November 1st its determination for all completed applications received by DEQ on or before July 15th. Applications received by the Commission after June 15th and forwarded to DEQ after the July 15th deadline will be acted on as expeditiously as possible.
3. DEQ will review the application within thirty (30) days of receipt to determine if adequate information was provided. If the application is incomplete, DEQ will contact both the applicant and the Commission by either letter or e-mail. The applicant must provide any additional requested information to DEQ, the Commission, the local assessor and the clerk within thirty (30) days of the date of the DEQ request. If the applicant fails to respond to the request for additional information within the thirty (30) day timeframe, the application will be considered withdrawn.
4. Regarding DEQ determinations transmitted to the Commission on or before November 1st, the Commission will notify the applicant, local assessor, and clerk, via certified mail, of the DEQ determination and the right to an opportunity for a hearing if requested within twenty-one (21) days of the date on the certified notice. The Commission is not expected to act on a DEQ determination until after a hearing is concluded, or if no hearing is requested, until after the expiration of the twenty-one (21) day window to request a hearing has lapsed.
5. Once the application is approved, the Commission will issue a certificate and send the original via certified mail to the applicant with copies to the local assessor and clerk. The effective date of the certificate is the date on which the Commission approved the application and the property is first exempt in the following calendar year.
6. After the certificate is issued, the applicant or the local unit will have sixty (60) days from the date of the final certificate notice letter to appeal issuance of the certificate to the Circuit Court.
7. Without exception, DEQ determinations received after November 1st will be processed in the subsequent calendar year.

Please note: Timeframes are based on calendar days – not business days.

If you have any questions regarding this process, please feel free to contact the Tax Exemption Section at 517/ 373-2408, or email at PTE-Section@michigan.gov.