

State Tax Commission
Policy Statement
for
Air & Water Pollution Control
(PA 451 of 1994, Parts 59 and 37, as amended)
Applications

The value to be exempt from property taxation as provided by Act 451, Public Act of 1994, Part 59, as amended, for eligible air pollution control facilities shall be the cost of the facility entitled to exemption reduced by the gross annual commercial or productive value derived from any materials captured or recovered by the air pollution control facility.

The value to be exempt from property taxation as provided by Act 451, Public Act of 1994, Part 37, as amended, for eligible water pollution control facilities shall be the cost of the facility entitled to exemption reduced by the gross annual commercial or productive value derived from any materials captured or recovered by the water pollution control facility.