

**State Tax Commission
Policy Statement
for
Obsolete Property Rehabilitation Act
(PA 146 of 2000, as amended)
Applications**

Effective immediately, all Public Act 146 of 2000 Obsolete Property Rehabilitation applications submitted to the State Tax Commission are required to indicate the prior year's actual taxable value, rather than a zero (\$0) taxable value based on a prior year's tax exempt status. The local governmental unit's assessor shall determine the property's prior year actual taxable value as if the property had not been tax exempt. An Obsolete Property Rehabilitation exemption will not be issued or frozen at a zero taxable value that is the result of a prior year's tax exempt status.