

ADMINISTRATIVE RULES OF THE STATE TAX COMMISSION

Part 11. Commercial Rehabilitation Exemption Certificate

R 209.111 Commercial rehabilitation exemption certificate.

Rule 111. (1) An applicant shall apply for commercial rehabilitation tax exemption certificates on a form prescribed by and furnished by the commission. An applicant shall file a complete application and any explanatory documents as determined by the commission with the commission. A local legislative body shall not approve an application unless it meets the requirements of 2005 PA 210, MCL 207.841 to 207.856.

(2) All complete applications for commercial rehabilitation exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application received on or after November 1 shall be considered by the commission contingent upon staff availability.

(3) All commercial rehabilitation exemption applications submitted to the commission must indicate the prior year's actual taxable value. If the prior year's taxable value was zero (\$0) 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. A commercial rehabilitation exemption certificate will not be issued or frozen at a zero taxable value that is the result of a prior year's tax exempt status.

(4) A commercial rehabilitation exemption certificate will not be issued for a property that is already included on another specific tax roll. Property covered under a commercial rehabilitation exemption certificate may not be included on any other specific tax roll while receiving the commercial rehabilitation exemption.

Effective March, 2013