Reset Form

Michigan Department of Treasury
4507 (Rev. 08-26)

Application for Commercial Rehabilitation Exemption Certificate

Issued under authority of Public Act 210 of 2005, as amended.

LOCAL GOVERNMENT UNIT USE ONLY	
▸ Application No.	▸ Date Received
STATE USE ONLY	
▸ Application No.	▸ Date Received

Read the instructions page before completing the form. The applicant must complete Parts 1, 2 and 3 and file the application form (with required attachments) with the clerk of the local governmental unit (LGU). Attach the legal description of property on a separate sheet. This project will not receive tax benefits until approved by the State Tax Commission (STC). This application is subject to audit by the STC.

PART 1: OWNER / APPLICANT INFORMATION (applicant must complete all fields)

Applicant (Company) Name (applicant must be the **owner** of the facility)

Facility's Street Address	City	State	ZIP Code

Name of City, Township or Village (taxing authority)	☐ City ☐ Township ☐ Village	County

Date of Rehabilitation Commencement (mm/dd/yyyy)	Planned Date of Rehabilitation Completion (mm/dd/yyyy)

Estimated Cost of Rehabilitation	Number of Years Exemption Requested (1-12)

Expected Project Outcomes (check all that apply)

☐ Increase Commercial Activity ☐ Retain Employment ☐ Revitalize Urban Areas

☐ Create Employment ☐ Prevent Loss of Employment ☐ Increase Number of Residents in Facility's Community

No. of jobs to be created due to facility's rehabilitation	No. of jobs to be retained due to facility's rehabilitation	No. of construction jobs to be created during rehabilitation

PART 2: APPLICATION DOCUMENTS

Prepare and attach the following items:

☐ General description of the facility (year built, original use, most recent use, number of stories, square footage)

☐ Description of the qualified facility's proposed use

☐ Description of the general nature and extent of the rehabilitation to be undertaken

☐ Descriptive list of the fixed building equipment that will be a part of the qualified facility

☐ Time schedule for undertaking and completing the facility's rehabilitation

☐ Copy of Warranty Deed or other document demonstrating applicant owns the property

☐ Itemized breakdown of estimated cost of rehabilitation

☐ Statement of the economic advantages expected from the exemption

☐ Legal description

☐ Building permit or if not issued provide a statement one has not been issued

Qualified Retail Food Establishments Only

☐ "Commercial Rehabilitation Exemption Certificate for Qualified Retail Food Establishments" (Form 4753)

☐ Description of the "underserved area"

Failure to provide all required documentation may result in processing delays.

PART 3: APPLICANT CERTIFICATION

Name of Person Who Prepared the Application	Telephone Number	Email Address

Name of Authorized Company Officer (no authorized agents)	Telephone Number	Email Address

Street Address	City	State	ZIP Code

I certify that, to the best of my knowledge, the information contained herein and in the attachments is truly descriptive of the property for which this application is being submitted. Further, I am familiar with the provisions of Public Act 210 of 2005, as amended, and to the best of my knowledge the company has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local governmental unit and the issuance of a Commercial Rehabilitation Exemption Certificate by the State Tax Commission.

I further certify that this rehabilitation program, when completed, will constitute a rehabilitated facility, as defined by Public Act 210 of 2005, as amended, and that the rehabilitation of this facility would not have been undertaken without my receipt of the exemption certificate.

I understand that this property tax exemption application is approved at public meetings and is subject to public disclosure requirements. In addition, the exemption information is included on local property tax rolls and is made available on a website maintained by the Michigan Department of Treasury for purposes of accurate assessment administration.

Signature of Authorized Company Officer (no authorized agents)	Title	Date

PART 4: ASSESSOR RECOMMENDATIONS (assessor of LGU must complete Part 4)

Provide the Taxable Value and State Equalized Value of Commercial Property, as provided in Public Act 210 of 2005, as amended, for the tax year immediately preceding the effective date of the certificate.

	Taxable Value	State Equalized Value (SEV)
Land		
Building(s)		

Name of Local Governmental Unit

Assessor's Name (First and Last Name)	Assessor's Email Address
Assessor's Mailing Address (Street, City, State, ZIP Code)	Assessor's Telephone Number

The property to be covered by this exemption may not be included on any other specific tax roll while receiving the Commercial Rehabilitation Exemption. For example, property on the Eligible Tax Reverted Property (Land Bank) specific tax roll cannot be granted a Commercial Rehabilitation Exemption that would also put the same property on the Commercial Rehabilitation specific tax roll.

I certify that, if approved, the property to be covered by this exemption will be on the Commercial Rehabilitation Exemption specific tax roll and not on any other specific tax roll.

I certify that, to the best of my knowledge, the information contained in Part 4 of this application is complete and accurate.

Assessor's Signature	Date

PART 5: LOCAL GOVERNMENT ACTION (clerk of LGU must complete Part 5)

Action Taken By LGU (attach a certified copy of the resolution):

☐ Exemption approved for _____ years (not to exceed 12 years after completion) ☐ Exemption Denied

Date District Established (attach resolution for district)	Revenue Sharing Code	School Code	School District Where Facility is Located

PART 6: LOCAL GOVERNMENT CLERK CERTIFICATION (clerk of LGU must complete Part 6)

The following documents must be filed for an administratively complete application:

- ☐ General description of the facility
- ☐ Description of the qualified facility's proposed use
- ☐ Description of the general nature and extent of rehabilitation
- ☐ Descriptive list of fixed building equipment
- ☐ Time schedule for undertaking and completing rehabilitation
- ☐ Copy of Warranty Deed or other ownership document
- ☐ Itemized breakdown of estimated cost of rehabilitation
- ☐ Statement of expected economic advantages
- ☐ Legal description
- ☐ Building permit or statement one has not been issued
- ☐ Copy of LGU resolution establishing the district
- ☐ Certified copy of LGU resolution approving application
- ☐ Form 4507 with all parts completed

Qualified Retail Food Establishments Only

- ☐ Completed Form 4753
- ☐ Description of underserved area

Clerk's Name (first and last)	Clerk's Email Address
Clerk's Mailing Address (Street, City, State, ZIP Code)	Clerk's Telephone Number
LGU Contact Person for Additional Information	LGU Contact's Email Address
LGU Contact's Mailing Address, if different (Street, City, State, ZIP Code)	LGU Contact's Telephone Number

I certify that, to the best of my knowledge, the information contained in this application and attachments is complete and accurate.

Clerk's Signature	Date

The completed application and additional required documentation can be emailed to **PTE@michigan.gov** or mailed to:

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

To avoid processing delays use either email **or** mail, not both.

Instructions for Completing Form 4507
"Application for Commercial Rehabilitation Exemption Certificate"

The Commercial Rehabilitation Exemption Certificate was created by Public Act 210 of 2005, as amended. The application is initially filed, reviewed, and approved by the local governmental unit (LGU) and then reviewed and approved by the State Tax Commission. According to Section 3 of Public Act 210 of 2005, as amended, the LGU must establish a Commercial Rehabilitation District. **Rehabilitation cannot occur earlier than six months before the applicant files the application with the LGU. Additionally, improvements must be more than 10% of the true cash value of the property at the commencement of the rehabilitation of the qualified facility.**

Owner/Applicant Instructions

1. Complete Parts 1, 2 and 3 of application
2. Prepare and attach all documents required under Part 2 of the application: (Note: failure to provide required documentation will result in processing delays)
   a. General description of the facility (year built, original use, most recent use, number of stories, square footage)
   b. Description of the qualified facility's proposed use
   c. Description of the general nature and extent of the rehabilitation to be undertaken
   d. Descriptive list of the fixed building equipment that will be a part of the qualified facility
   e. Time schedule for undertaking and completing the facility's rehabilitation
   f. Warranty Deed or other documentation demonstrating applicant owns the property
   g. Itemized breakdown of estimated cost of rehabilitation. (Note: dollar amount must match the estimated cost of rehabilitation listed on application)
   h. Statement of the economic advantages expected from the exemption
   i. Legal description of the facility and the warranty deed, if available
   j. Copy of building permit or if not issued provide a statement one has not been issued
3. Qualified Retail Food Establishments:
   a. Complete Part 1 of the "Commercial Rehabilitation Exemption Certification for Qualified Retail Food Establishments" (Form 4753). Submit to LGU clerk along with application.
   b. Describe the "underserved area"
      i. For assistance in describing the "underserved area" or determining the project area's eligibility, visit **www.michigan.gov/propertytaxexemptions** and click on Commercial Rehabilitation Act.
4. Submit the application and all attachments to the clerk of the LGU where the property is located.

LGU Assessor Instructions

Complete and sign Part 4 of the application.

LGU Clerk Instructions

1. After LGU action, complete Part 5 of the application.
2. After reviewing the application for complete and accurate information, complete Part 6 and sign the application to certify the application meets the requirements as outlined by Public Act 210 of 2005, as amended.
3. Assemble the following for a complete application:
   a. Completed "Application for Commercial Rehabilitation Exemption Certificate" (Form 4507)
   b. All required attachments listed under Part 2
   c. A copy of the resolution by the LGU establishing the district
   d. A certified copy of the resolution by the LGU approving the application
   e. Complete Form 4753 (Qualified Retail Food Establishments only)
4. Email the completed application and additional required documentation to **PTE@michigan.gov** or mail to:

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

   To avoid processing delays, email or mail, but not both.

Application Deadline

The State Tax Commission must receive complete applications on or 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.

If you have questions or need additional information or sample documents, visit **www.michigan.gov/propertytaxexemptions** or call 517-335-7491.