

## State Tax Commission Guidelines for Industrial Facilities Tax Exemption Unpaid Bills

According to MCL 207.562(12)(1), when taxes related to an industrial facilities personal property certificate are not paid within the time permitted by the General Property Tax Act, PA 206 of 1893, the treasurer of the local unit where the facility is located, may seize and sell personal property and proceed to make a jeopardy assessment according to PA 55 of 1956, MCL 211.691 to 211.698.

According to MCL 207.563(13)(2), when taxes related to an industrial facilities real property certificate are not paid within the time permitted by the General Property Tax Act, PA 206 of 1893, the amount of the unpaid tax becomes a lien upon the real property to which the certificate is applicable on the date the tax is levied and may enforce the lien as a foreclosure in the circuit courts of mortgage liens upon real property.

Sample letters that may be used in the process for unpaid industrial facilities exemption tax bills are provided below. Completed letters are required to be mailed to the certificate holder by certified mail and a copy must be filed with the county register of deeds. Retain a copy of all documentation at the local unit. After 60 days of non-payment, the local unit will submit a written request for revocation of the certificate to the State Tax Commission and include a copy of all non-payment documentation. Revocations are effective on December 30<sup>th</sup> of the year the revocation is acknowledged by the State Tax Commission and the taxable values are removed from the Industrial Facilities Assessment Roll for the following year.

### Certificate of Non-Payment of Industrial Facilities Tax:

(Name), Treasurer of the City/Township of XXX, Michigan, herewith certifies that pursuant to a Warrant dated March 1, 2014, and signed by (Name), Assessor of the City/Township of XXX, Michigan, he/she is authorized and commanded to collect from the person(s) named in the Industrial Facility Assessment Roll the sums mentioned in the last column of such Roll, opposite their respective name(s), and to pay over, account for, and dispose of the several sums so collected, on or before February 28, 2015, according to State of Michigan Public Act 206 of 1893, amended.:

AND, that the aforementioned Industrial Facility Assessment Roll includes (certificate holder name), (parcel address), more fully described as a parcel of real/personal property lying and being in the City/Township of (name):

(Legal description here)

AND, also known as Industrial Facility Exemption Certificate No. XXXX-XXX, with a State Equalized Value of \$XXX,XXX, with a (date) tax of \$X,XXX, which incurred a 5% penalty of \$XXX.XX after March 1, XXXX, making a total of \$X,XXX.XX now delinquent and unpaid.

AND, in compliance with Public Act 198 of 1974, as amended, being MCL 207.562(section 12 or 13 as appropriate), this Certificate of Non-Payment, together with an Affidavit of Proof of Service on the Certificate on Non-Payment, is being filed by certified mail upon the owner of the facility and with the Register of Deeds of XXX County in order to effect proceedings upon the lien in the same manner as provided by law for the foreclosure of property in the Circuit Court of Mortgage Liens.

(Signature)  
(Name), Treasurer  
City/Township of XXX, XXXX County

### Proof of Service of Certificate of Non-Payment of Industrial Facilities Tax:

(Name), Treasurer of the City/Township of XXX, Michigan, being duly sworn, deposes and says that on the 2nd day of March 2015, a Certificate of Non-Payment was served upon (company name), owner of the facility, by enclosing said Certificate in a sealed envelope with Certified mail postage thereon, fully prepaid and addressed to (mailing address), and depositing said envelope in a United States mail receptacle.

(Signature)  
(Name), Treasurer  
City/Township of XXX, XXXX County

Subscribed and sworn to before me this XX day of March, 2015.

(affix seal/stamp) (Signature)  
(Name), Notary Public  
XXX County, Michigan  
My Commission Expires (date)