

**Commercial Rehabilitation Exemption Certification For
Qualified Retail Food Establishments
Public Act 210 of 2005, as amended**

QUALIFIED LOCAL GOVERNMENTAL UNIT – Part 2A of Commercial Rehabilitation Exemption Certification for Qualified Retail Food Establishments

To determine if a property is located in a qualified local governmental unit as defined in Section 2 of the Obsolete Property Rehabilitation Act (PA 146 of 2000, as amended), see the OPRA Qualified Local Governmental Unit List adopted by the State Tax Commission February 9, 2010.

DESIGNATED RURAL AREA – Part 2B of Commercial Rehabilitation Exemption Certification for Qualified Retail Food Establishments

To determine if a property is located in a qualified local governmental unit that has been designated as “rural” as defined by the United States census bureau, visit: www.factfinder.census.gov and follow these steps:

1. On the left side of the page, click on “MAPS”.
2. Click on “Reference Maps (boundaries)”.
3. Select “2000 Census Tracts and Blocks”.
4. Select “Michigan” or enter a zip code. Click on “GO”.
5. On the left side of the page under “Reposition on...” click on “A street address or zip code.”
6. Enter the property’s address. Click on “GO”.
7. View the map to determine if the property is rural. Any property not designated Urban Area (“UA”) is considered to be rural.

UNDERSERVED AREA – Part 3 of Commercial Rehabilitation Exemption Certification for Qualified Retail Food Establishments

To determine if a property qualifies as an “underserved area” by being located in a census tract that either contains a low or moderate income and a below average supermarket density or demonstrates significant access limitations due to travel distance (see Form 4507 instructions, 3(b)(i) and 3(b)(iii)), visit www.factfinder.census.gov and follow these steps:

1. On the left side of the page, under “Address Search...”, click on “street address”.
2. Under “Census 2000” year and program, enter the property’s address. Click on “GO”.
3. Under “Geographies containing...” in the fourth row, obtain the property’s census tract number.
4. Compare the property’s census tract number against the list of eligible census tract numbers as determined by the Michigan Department of Agriculture. If the census tract number is on the list, it qualifies as an underserved area that either contains a low or moderate income and a below average supermarket density or demonstrates significant access limitations due to travel distance.
5. If the tract is not on the list, the applicant will need to qualify by providing supporting documentation showing that the property is in an area that has a supermarket customer base with more than 50% living in a low income census tract. (see Form 4507 instructions, 3(b)(ii)).