

# ADMINISTRATIVE RULES OF THE STATE TAX COMMISSION

## Part 12. Neighborhood Enterprise Zone Exemption Certificate

### **R 209.112 Neighborhood enterprise zone exemption certificate.**

R 112. (1) An applicant shall apply for new or rehabilitation neighborhood enterprise zone exemption certificates on a form prescribed by and furnished by the commission. A complete new or rehabilitation application and any explanatory documents as determined by the commission shall be filed with the commission. A local legislative body shall not approve an application unless it meets the requirements of 1992 PA 147, MCL 207.771 to 207.787.

(2) An application for homestead neighborhood enterprise zone exemption certificates shall be made on a form prescribed by and furnished by the commission. A complete homestead application and required documents as determined by the commission shall be filed with the assessor of the local governmental unit. A local legislative body shall not approve an application unless it meets the requirements of 1992 PA 147, MCL 207.771 to 207.787.

(3) All complete applications or requests of revocation for new or rehabilitation neighborhood enterprise zone exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application or request of revocation received on or after November 1 shall be considered by the commission contingent upon staff availability.

(4) All rehabilitation neighborhood enterprise zone 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 rehabilitation neighborhood enterprise zone 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.

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

Effective March, 2013.