

ADMINISTRATIVE RULES OF THE STATE TAX COMMISSION

Part 9. Obsolete Property Rehabilitation Exemption Certificate

R 209.91 Obsolete property rehabilitation exemption certificate.

Rule 91. (1) An applicant shall apply for obsolete property rehabilitation exemption certificate on a form prescribed by and furnished by the commission. The 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 2000 PA 146, MCL 125.2781 to 125.2797.

(2) All complete applications for obsolete property rehabilitation act exemption 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 obsolete property rehabilitation act applications submitted to the commission must include a statement from the assessor of the local unit indicating the type and amount of obsolescence for the facility requesting consideration of exemption.

(4) All obsolete property rehabilitation act 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. An obsolete property 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.

(5) The commission shall not issue an obsolete property rehabilitation exemption certificate for a property that is already included on another specific tax roll. Property covered under an obsolete property rehabilitation exemption certificate may not be included on any other specific tax roll while receiving the obsolete property rehabilitation act exemption.

Effective March, 2013