REVOCATION OF INDUSTRIAL FACILITIES EXEMPTION CERTIFICATES

Section 15 of Public Act 198 of 1974, as amended, provides for revocation of Industrial Facility Exemption Certificates.

> The IFE certificate is the official authorization for the assessor to add the subject property to the specific IFE tax roll. The expiration date noted on the certificate, or the official filing per statute of a certificate of non-payment, or an official Order of Revocation issued by the State Tax Commission (STC) are the only means to remove a certificate from the IFE specific tax roll.

Section 15(1) addresses requests for revocations initiated by the certificate holder.

> Companies who are no longer utilizing the real and/or personal property for which the exemption was granted can request revocation of the IFE certificate covering the specific property (Section 15(1) of P.A. 198 of 1974, as amended).

Section 15(2) addresses requests for revocation initiated by the local governmental unit. Section 15(2) lists specific reasons why an IFE Exemption Certificate may be revoked by the local governmental unit. **In either case, only the STC has the authority to revoke a certificate.**

> If the company does not request revocation, the local governmental unit may find that the facility's compliance with utilizing the real and/or personal property for which the exemption was granted is not being met and should adopt a resolution revoking the IFE certificate.

The resolution revoking the certificate would then be sent to the attention of the STC for issuance of an official Order of Revocation. All revocations are effective on December 30 of the year in which they are processed.

> A party aggrieved by a revocation by the STC may appeal the revocation under the provisions of the Administrative Procedures Act (APA). The APA provides that a request for a rehearing of an STC decision should be filed, in writing, within 60 days from the date that the STC mailed the notice of revocation.
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> In a related matter, Section 13(2) of PA 198 of 1974, as amended, provides for an automatic termination of an IFE Exemption Certificate when the industrial facility tax on real property has not been paid. Please see Section 13 for the procedure to be followed.