

ADMINISTRATIVE RULES OF THE STATE TAX COMMISSION

Part 13. Commercial Facilities Exemption Certificate

R 209.113 Commercial facilities exemption certificate.

Rule 113. (1) An applicant shall apply for commercial facilities exemption certificates on a form prescribed by and furnished by the commission. An applicant shall file a complete application and any explanatory documents as determined by the commission with the clerk of the local governmental unit. A local legislative body shall not approve an application unless it meets the requirements of 1978 PA 255, MCL 207.651 to 207.668.

(2) The clerk of the local governmental unit shall file with the commission a copy of the commercial facilities exemption certificate and the commission shall maintain a record of all certificates filed.

(3) All commercial facilities 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 has not been tax exempt. A commercial facilities 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.

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

Effective March, 2013.