

# ADMINISTRATIVE RULES OF THE STATE TAX COMMISSION

## Part 5. Industrial Facilities Exemption Certificate

### **R 209.51 Certificate application.**

Rule 51. An application for an industrial facilities exemption certificate for a facility to be situated in a previously established plant rehabilitation district or industrial development district shall be made on a form prescribed by and furnished by the commission. A completed application and required documents shall be filed with the commission. A local legislative body shall not approve an application or portion of an application unless it meets the requirements of 1974 PA 198, MCL 207.551 to 207.572.

### **R 209.52 Notice of project abandonment or construction delay.**

Rule 52. The holder of an industrial facilities exemption certificate shall notify the local unit and the commission when a project for which the certificate was issued is abandoned and request revocation.

### **R 209.53 Extension of time to complete project; request.**

Rule 53. (1) A request for an extension of time for completion of a project, not to exceed 1 year, including the installation of all tangible personal property, provided for in section 15(2) 1974 PA 198, MCL 207.565(2), shall be filed with the local unit of government within the final year of the 2-year construction period.

(2) Upon receipt of a request for extension, the local unit may do any of the following:

- (a) Deny the request.
- (b) Approve the request with no change in the ending date of the certificate that was issued.
- (c) Approve the extension of time for the completion of the project and a revised ending date on the end of the certificate, not to exceed 1 year.

(3) A request for an extension of time for the completion of a project shall be filed with the commission by the certificate holder and shall be accompanied by a resolution of approval adopted by the local governmental unit.

### **R 209.54 Revision of final project cost; approval; request for revised certificate.**

Rule 54. (1) If the final cost of a project, either the real or tangible personal property components, will exceed 10% of the estimated amount indicated on the original application form, a certificate holder shall request in writing that the local government unit approve the additional cost. Upon receipt of a request, the clerk of the local governmental unit shall notify in writing the assessor and the legislative body of each taxing unit and shall afford the applicant, the assessor and a representative of the affected taxing units an opportunity for a hearing.

(2) If the scope of the project increases by either additional real and/or tangible personal property components, the certificate holder shall file an amended application and revised list of

improvements with the clerk of the local unit. Upon receipt of an amended application, the clerk of the local governmental unit shall notify in writing the assessor and the legislative body of each taxing unit and shall afford the applicant, the assessor, and a representative of the affected taxing units an opportunity for a hearing.

(3) If a local unit of government approves a revised cost or revised scope under subrule (1) or (2) of this rule, the clerk of the local unit shall forward a copy of the amended application, revised list of improvements, and resolution of approval to the commission.

**R 209.55 Notification certification of date of project completion; filing of final cost.**

Rule 55. (1) The holder of an industrial facilities exemption certificate shall notify the assessing officer of the local unit and the commission of the date of completion and final investment cost of a project.

(2) The notification of completion shall be in writing and shall be within 30 days of completion.

(3) The final cost of the project shall be in writing and shall be filed with the assessing officer and the commission within 90 days after completion.

**R 209.56 Certificate duration; extension of expiration date.**

Rule 56. The commission shall not grant a certificate for real property covered under an industrial facilities tax exemption certificate that is leased unless the lessee is responsible for the property tax liability of the property for the length of the certificate.

**R 209.57 Consideration of application or request of revocation.**

Rule 57. All complete applications or requests of revocation for industrial facilities 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.

**R 209.58 Simultaneous exemptions.**

Rule 58. The commission shall not issue an industrial facilities exemption certificate for a property that is already included on another specific tax roll. Property covered under an industrial facilities exemption certificate may not be included on any other specific tax roll while receiving the industrial facilities exemption.

R 209.61 Rescinded

R 209.62 Rescinded.

Effective March, 2013