

# Application for Solar Energy Facility Exemption Certificate

Issued under authority of 2023 Public Act 108.

LOCAL GOVERNMENT UNIT USE ONLY	
Application No.	Date Received
STATE USE ONLY	
Application No.	Date Received

Read the instructions page before completing the form. **This application should be filed after a Solar Energy District exists or simultaneously with a request to establish a district.** The applicant must complete Parts 1, 2 and 3 and file the application form (with required attachments) with the clerk of the local governmental unit (LGU). This project will not receive tax benefits until approved by the State Tax Commission (STC). Applications received after September 29 may not be acted upon in the current year. This application is subject to audit by the STC.

## PART 1: APPLICANT INFORMATION (applicant must complete all fields)

Applicant (Company) Name (applicant must be the <b>owner or lessee</b> with the tax liability of the facility)			
Facility's Street Address	City	State	ZIP Code
Name of City, Township or Village (taxing authority)		County	
<input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village			
Date of Commencement of the Project (mm/dd/yyyy)		Planned Date of Completion of the Project (mm/dd/yyyy)	

## PART 2: APPLICATION DOCUMENTS

Prepare and attach the following items (see instructions):

<input type="checkbox"/> Parcel number(s) of the real property where the qualified facility will be located.	<input type="checkbox"/> Warranty deed or other proof of ownership;
<input type="checkbox"/> Legal description of the real property where the qualified facility will be located.	<input type="checkbox"/> For a leased qualified facility, a copy of the lease agreement or other writing confirming that the lessee is liable for payment of the specific tax for the length of the certificate, and proof of that liability;
<input type="checkbox"/> A statement describing the facility and the proposed project that must include all of the following items: <ul style="list-style-type: none"> <li>i. General description of the qualified facility;</li> <li>ii. Proposed nameplate capacity (in megawatts);</li> <li>iii. Itemized list of facility components, including any on-site battery storage;</li> <li>iv. General description of the proposed use of the qualified facility;</li> <li>v. A description of the general nature and extent of the new construction;</li> <li>vi. A time schedule for undertaking and completing the qualified facility;</li> <li>vii. The proposed location of the qualified facility on the property (include drawings if necessary);</li> </ul>	<input type="checkbox"/> For a qualified facility located on leased real property or an easement, a copy of the memorandum of lease or memorandum of easement, which must confirm that the duration of any lease of the real property where the qualified facility is located, including all options to extend the duration of the lease, is equal to or exceeds the duration of the certificate.  <input type="checkbox"/> Provide a statement that the applicant agrees to provide to the qualified local governmental unit an annual form as of December 31 of each year indicating the nameplate capacity in alternating current of the qualified facility, including any additions to the facility or retirements from the facility of any equipment during that year, or any other reporting requirements the State Tax Commission determines is necessary.  <input type="checkbox"/> Provide a copy of the resolution establishing the Solar Energy District (if applicable).

## PART 3: APPLICANT CERTIFICATION

Name of Person Who Prepared the Application	Telephone Number	Email Address	
Name of Contact Person	Telephone Number	Email Address	
Name of Company Officer (No Authorized Agents)	Telephone Number	Email Address	
Street Address	City	State	ZIP Code
<p>The undersigned, authorized officer of the company making this application certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way and that all are truly descriptive of the solar energy facility for which this application is being submitted.</p> <p>It is further certified that the undersigned is familiar with the provisions of 2023 Public Act 108 and to the best of his/her knowledge and belief, (s)he has complied or will be able to comply with all the requirements thereof which are a prerequisite to the approval of the application by the local governing unit and the issuance of a Solar Energy Facility Exemption Certificate by the State Tax Commission.</p>			
Signature of Company Officer (No Authorized Agents)	Title	Date	

<b>PART 4: ASSESSOR REVIEW</b> (assessor of LGU must complete Part 4)				
Estimated Assessed Value			Estimated Taxable Value	
Name of Local Government Body				
Name of Assessor (first and last name)		Telephone Number		Email Address
I certify that, to the best of my knowledge, the information contained in Part 4 of this application is complete and accurate. I also understand my statutory requirements under Section 8(2) and Section 12 of the Solar Energy Facilities Taxation Act, 2023 Public Act 108.				
Assessor's Signature			Date	
<b>PART 5: LOCAL GOVERNMENT ACTION</b> (clerk of LGU must complete Part 5)				
Did the Local Governmental Unit Establish a Solar Energy District for this Project?			Date the Solar Energy District was Established (if applicable) (mm/dd/yyyy)	
<input type="checkbox"/> Yes <input type="checkbox"/> No				
If a Solar Energy District was not established for this project, please explain:				
Application Action Taken by the Local Governmental Unit			Date the Resolution Approving or Denying the Application (mm/dd/yyyy)	
<input type="checkbox"/> Approved <input type="checkbox"/> Denied				
School District where the Facility is Located			School District Code	
<b>PART 6: LOCAL GOVERNMENT CLERK CERTIFICATION</b> (clerk of LGU must complete Part 6)				
Clerk's Name (first and last)		Telephone Number		Email Address
Mailing Address		City		State
				ZIP Code
I certify that, to the best of my knowledge, the information contained in this application and attachments is complete and accurate and hereby request the State Tax Commission take the appropriate action as provided by the Solar Energy Facilities Taxation Act 2023 Public Act 108.				
Clerk's Signature			Date	

**For faster service, the LGU should email the completed application and required documents to [PTE@michigan.gov](mailto:PTE@michigan.gov).**

An additional submission option is to mail the completed application and required documents to:

**Michigan Department of Treasury  
 State Tax Commission  
 PO Box 30471  
 Lansing MI 48909**

# **Instructions for Completing Form 6052**

## **Application for Solar Energy Facility Exemption Certificate**

The Solar Energy Facility Exemption Certificate was created by 2023 Public Act 108, as amended. The application is filed, reviewed, and approved by the Local Governmental Unit (LGU) and then reviewed and approved by the State Tax Commission. According to Section 3 of 2023 Public Act 108, as amended, a Solar Energy District must be in place to qualify for the exemption.

### **Applicant Instructions**

1. Complete Parts 1, 2 and 3 of the application.
2. Prepare and attach all documents required under Part 2 of the application:
  - a. Parcel number(s) of the real property. List all relevant parcel numbers.
  - b. Legal description of the real property.
  - c. A statement describing the facility and the proposed project that must include all of the following items:
    - i. General description of the qualified facility;
    - ii. Proposed nameplate capacity (in megawatts);
    - iii. Itemized list of facility components, including any on-site battery storage;
    - iv. General description of the proposed use of the qualified facility;
    - v. A description of the general nature and extent of the new construction;
    - vi. A time schedule for undertaking and completing the qualified facility;
    - vii. The proposed location of the qualified facility on the property (include drawings if necessary).
  - d. Warranty deed or other proof of ownership.
  - e. For a leased qualified facility, a copy of the lease agreement or other writing confirming that the lessee is liable for payment of the specific tax for the length of the certificate, and proof of that liability.
  - f. For a qualified facility located on leased real property or an easement, a copy of the memorandum of lease or memorandum of easement, which must confirm that the duration of any lease of the real property where the qualified facility is located, including all options to extend the duration of the lease, is equal to or exceeds the duration of the certificate.
  - g. Provide a statement that the applicant agrees to provide to the qualified local governmental unit an annual form as of December 31 of each year indicating the nameplate capacity in alternating current of the qualified facility, including any additions to the facility or retirements from the facility of any equipment during that year, or any other reporting requirements the State Tax Commission determines is necessary.
  - h. Provide a copy of the resolution establishing the Solar Energy District (if applicable).
3. Submit the application and all attachments to the clerk of the LGU where the qualified facility will be located.

### **LGU Assessor Instructions**

Complete and sign Part 4 of the application. Provide a reasonable estimate of what the assessed and taxable values of the property would be on the proposed facility if no exemption was granted. These values may be estimated using the facility components list provided by the applicant.

### **LGU Clerk Instructions**

1. After LGU action to either approve or deny the application, complete Part 5 of the application.
2. After reviewing the application for complete and accurate information, complete Part 6 and sign the application to certify the application meets the requirements as outlined by 2023 Public Act 108, as amended. Include the date the LGU received the application from the applicant in the box located at the top of page 1 of the application.
3. Assemble the following for a complete application:
  - a. Completed Application for Solar Energy Facility Exemption Certificate (Form 6052)
  - b. All required attachments listed under Part 2
  - c. A copy of the resolution by the LGU establishing the district (if applicable)
  - d. A certified copy of the resolution by the LGU approving the application

4. For faster service, email the completed application and additional required documentation to **PTE@michigan.gov**. An additional submission option is to mail the completed application and required documents to:

**Michigan Department of Treasury  
State Tax Commission  
PO Box 30471  
Lansing MI 48909**

### **Application Deadline**

The State Tax Commission must receive complete applications on or before September 29 to ensure processing and certification issuance for the following tax year. Applications received after September 29 may not be processed in time for certificate issuance for the following tax year.

If you have questions or need information or sample documents, visit [www.michigan.gov/propertytaxexemptions](http://www.michigan.gov/propertytaxexemptions) or call 517-335-7491.