Property Tax Exemptions Administered by the Community Services Division of the Michigan Department of Treasury

Required Notices and Deadlines

Neighborhood Enterprise Zone (NEZ) Exemptions	Attainable Housing Exemption	Residential Housing	Obsolete Property Rehabilitation Act (OPRA)	Commercial Rehabilitation	Charitable Nonprofit Housing Exemption
Neighborhood Enterprise Zone Act (PA 147 of 1992)	Attainable Housing Facilities Act (PA 236 of 2022)	Residential Housing Facilities Act (PA 237 of 2022)	Obsolete Property Rehabilitation Act (PA 146 of 2000)	Commercial Rehabilitation Act (PA 210 of 2005)	Charitable Nonprofit Housing Property Exemption (PA 612 of 2006)
MCL 207.771 to MCL 207.787	MCL 207.901 to MCL 207.916	MCL 207.951 to MCL 207.966	MCL 125.2781 to MCL 125.2797	MCL 207.841 to MCL 207.856	MCL 211.7kk
Complete applications due to the State Tax Commission by **October 31** for same year consideration.	Complete applications due to the State Tax Commission by **October 31** for same year consideration.	Complete applications due to the State Tax Commission by **October 31** for same year consideration.	Complete applications due to the State Tax Commission by **October 31** for same year consideration.	Complete applications due to the State Tax Commission by **October 31** for same year consideration.	Complete applications due to the State Tax Commission by **October 31** for same year consideration.
MCL 207.773(3): requires the local unit to notify the assessor and local taxing authorities not less than 60 days before the passage of the resolution designating a neighborhood enterprise zone.	MCL 207.903(3): requires local unit to give written notice by certified mail to owners of real property within the proposed district and have a public hearing with public notice between 10 and 30 days prior to the hearing.	MCL 207.953(3): requires local unit to give written notice by certified mail to owners of real property within the proposed district and have a public hearing with public notice between 10 and 30 days prior to the hearing.	MCL 125.2783(3): requires local units to give written notice by certified mail to owners of real property in a proposed district and have a public hearing with public notice given between 10 and 30 days prior to the hearing to establish the district.	MCL 207.843(3): requires local units to give written notice by certified mail to the county and the owners of real property in a proposed district and have a public hearing with public notice given between 10 and 30 days prior to the hearing to establish the district.	Requires the State Tax Commission to send notice of approval or denial of an exemption to the local unit and the applicant.
MCL 207.776: requires the qualified assessing authority to send a neighborhood enterprise zone exemption certificate to the applicant and assessor once approved or a notice that the State Tax Commission refused to issue a certificate.	MCL 207.904(2): requires public notice to the applicant, assessor, representatives of taxing jurisdictions affected, and the general public for a public hearing to be held prior to approval of the application by the local unit	MCL 207.953(4): requires legislative body of local unit to send a copy of the resolution which establishes the district by certified mail to the county in which the district is located.	MCL 125.2784(2): requires public notice to the applicant, assessor, representatives of taxing jurisdictions affected, and the general public for a public hearing to be held prior to approval of the application by the local unit	MCL 207.843(4): requires the local unit to send a copy of the resolution establishing the district to the county by certified mail.	
MCL 207.781(1): requires a request for revocation of a certificate by a certificate holder to be filed by certified mail with the qualified assessing authority.	MCL 207.905: requires local unit clerk to send approved application and resolution to State Tax Commission. If disapproved, local unit clerk must send by certified mail a copy of the resolution to the applicant and assessor.	MCL 207.954(2): requires clerk of local unit to send written notice after receiving application for residential housing exemption certificate to assessor of local tax unit where qualified residential facility is located and the legislative body of the taxing unit.	MCL 125.2785: requires the local unit clerk to send a copy of the resolution by certified mail to the applicant and the assessor if an application is disapproved by a local unit.	MCL 207.844(2): requires public notice to the applicant, assessor, representatives of taxing jurisdictions affected, and the general public for a public hearing to be held prior to approval of the application by the local unit.	
MCL 207.781(6): requires a local unit to notify State Tax Commission of any facilities not in compliance with any local construction, building or safety codes and State Tax Commission shall revoke the certificate.	MCL 207.906(4): State Tax Commission to send a copy of the certificate by certified mail to the applicant and assessor of local tax unit once approved.	MCL 207.955: if certificate approved, clerk is required to forward a copy of the application and resolution to State Tax Commission.	MCL 125.2786: requires the State Tax Commission to send a copy of the OPRA certificate by certified mail to the applicant and assessor once approved.	MCL 207.845: requires the local unit clerk to send a copy of the resolution by certified mail to the applicant and assessor if the application is disapproved by a local unit.	
MCL 207.781(7): requires State Tax Commission to send its order of revocation of the NEZ certificate to the certificate holder, assessor, and local taxing authorities by certified mail.	MCL 207.912(2): requires certificate holder to request revocation by certified mail sent to legislative body of local unit.	MCL 207.956(4): requires the State Tax Commission to send a copy of the certificate by certified mail to the applicant and assessor once approved.	MCL 125.2787: if a certificate is granted for fewer than twelve years, the local unit must approve requirements for an extension of the certificate's number of years, and send a copy to the applicant, assessor, and State Tax Commission by certified mail.	MCL 207.846(4): requires the State Tax Commission to send a copy of the CREC certificate to the applicant and assessor once approved.	
MCL 207.783(1): requires the assessor to annually notify State Tax Commission and the holder of the certificate of the assessment determination by certified mail not later than October 15 based on the valuations as of the preceding December 31.		MCL 207.962(2): requires holder of the certificate to request revocation of a certificate by certified mail to legislative body of local unit.	MCL 125.2791: requires that a proof of service be filed with the county register of deeds showing that a certificate of nonpayment was sent by certified mail to the owner of a facility in order to commence foreclosure proceedings.	MCL 207.847(3): if a certificate is granted for fewer than 12 years, the local unit must approve requirements for an extension of the certificate's number of years, and send a copy to the applicant, assessor, and State Tax Commission by certified mail.	
			MCL 125.2792(2): requires a request for revocation of a certificate by a certificate holder to be filed by certified mail with the local unit.	MCL 207.851: requires that a proof of service be filed with the county register of deeds showing that a certificate of nonpayment was sent by certified mail to the owner of a facility in order to commence foreclosure proceedings.	
				MCL 207.852(2): requires a request for revocation of a certificate by a certificate holder to be filed by certified mail with the local unit.	

This chart is intended to be used solely as a resource to compare available exemptions. It should not be used to determine whether an individual or a business qualifies for a specific tax exemption. Individual statutes and official State Tax Commission policies are controlling in all instances.

(Revised July 2026)

Property Tax Exemptions Administered by the Community Services Division of the Michigan Department of Treasury

Required Notices and Deadlines

Industrial Facilities	Commercial Facilities	New Personal Property	Air Pollution Control	Water Pollution Control	Solar Energy Facility
Plant Rehabilitation and Industrial Development Districts Act (PA 198 of 1974)	Commercial Redevelopment Act (PA 255 of 1978)	New Personal Property Exemption (PA 328 of 1998)	Natural Resources and Environmental Protection Act (PA 451 of 1994, Part 59)	Natural Resources and Environmental Protection Act (PA 451 of 1994, Part 37)	Solar Energy Facilities Taxation Act (PA 108 of 2023)
MCL 207.551 to MCL 207.572	MCL 207.651 to MCL 207.668	MCL 211.9f	MCL 324.5901 to MCL 324.5908	MCL 324.3701 to MCL 324.3708	MCL 211.1151 to MCL 211.1165
Complete applications due to the State Tax Commission by **October 31** for same year consideration.	Complete applications for the Treasurer's additional exclusion are due to the State Tax Commission by **October 31** for same year consideration.	Complete applications due to the State Tax Commission by **October 31** for same year consideration.	Complete applications due to the State Tax Commission by **June 15** for same year consideration.	Complete applications due to the State Tax Commission by **June 15** for same year consideration.	Complete applications due to the State Tax Commission by **October 31** for same year consideration.
MCL 207.554(4): requires local units to give written notice by certified mail to owners of real property in a proposed plant rehabilitation or an industrial development district and have a public hearing on the establishment of the district.	MCL 207.655(3): requires local units to give written notice by certified mail to the owners of real property in a proposed district and have a public hearing with public notice given between 10 and 30 days prior to the hearing to establish the district	MCL 211.9f(1): requires the local unit to notify the assessor, representatives from the taxing jurisdictions and provide an opportunity for a hearing prior to adopting a resolution exempting new personal property.	MCL 324.5902(2): requires the State Tax Commission to give notice by certified mail to Treasury and the assessor and give the applicant and the assessor an opportunity for a hearing prior issuing a certificate.	MCL 324.3702(2): requires the State Tax Commission to give notice by certified mail to Treasury and the assessor and give the applicant and the assessor an opportunity for a hearing prior issuing a certificate.	MCL 211.1153(3): requires local unit to give written notice by certified mail to the owners of real property in a proposed district and have a public hearing with public notice given between 10 and 30 days prior to the hearing to establish the district
MCL 207.554(9): requires local units to give at least 14 days written notice of the proposed termination of the plant rehabilitation district or an industrial development district by certified mail to the owners of real property within the district and hold a public hearing on the termination of the district.	MCL 207.656(2): requires public notice to the applicant, assessor, representatives of taxing jurisdictions affected, and the general public for a public hearing to be held prior to approval of the application by the local unit.	MCL 211.9f(11)(f): lists the qualifying districts in which New Personal Property Exemptions may be granted. Each district has its own notice provisions.	MCL 324.5905: requires the State Tax Commission to send a newly issued water pollution control certificate or notice that the State Tax Commission refused to issue a certificate to the applicant, assessor, and Treasury by certified mail.	MCL 324.3705: requires the State Tax Commission to send a newly issued water pollution control certificate or notice that the State Tax Commission refused to issue a certificate to the applicant, assessor, and Treasury by certified mail.	MCL 211.1154(2): requires public notice to applicant, assessor, representatives of affected taxing unit, and general public for a public hearing to be held prior to approval of the application by the local unit.
MCL 207.555(2): requires local units to provide written notice to the applicant, assessor, local taxing authorities, and the general public for a public hearing to be held prior to approval of the application by the local unit	MCL 207.657: requires the clerk to send a copy of a resolution disapproving an application to an applicant.		MCL 324.5906(1): requires the State Tax Commission to send the applicant notice and provide a hearing opportunity by certified mail prior to revoking a water pollution control certificate.	MCL 324.3706(1): requires the State Tax Commission to send the applicant notice and provide a hearing opportunity by certified mail prior to revoking a water pollution control certificate.	MCL 211.1155(1): requires clerk to notify applicant in writing within 60 days of receiving application, if the application is incomplete
MCL 207.557(2): requires the State Tax Commission to send an industrial facilities exemption certificate by mail to the applicant and assessor once approved or a notice that the State Tax Commission refused to issue a certificate.	MCL 207.663: requires that a proof of service be filed with the county register of deeds showing that a certificate of nonpayment was sent by certified mail to the owner of a facility in order to commence foreclosure proceedings.		MCL 324.5906(2): requires the State Tax Commission to send notice of a modification or revocation of a certificate to the certificate holder, Treasury, and assessor by certified mail.	MCL 324.3706(2): requires the State Tax Commission to send notice of a modification or revocation of a certificate to the certificate holder, Treasury, and assessor by certified mail.	MCL 211.1155(1): requires local unit to send application and supporting docs to STC within 60 days after approval or before September 30 of the year, whichever is first
MCL 207.565(15): requires the holder of the industrial facilities exemption to request revocation of a certificate by certified mail to State Tax Commission.	MCL 207.665: requires notice of hearing prior to a certificate being transferred to a new owner by the local unit.				MCL 211.1160(1): requires holder of the solar exemption to request revocation of a certificate by certified mail to State Tax Commission
MCL 207.565(3): requires State Tax Commission to give the holder of the certificate, local legislative body, assessor, and local taxing authorities an opportunity for a hearing by provided a written notice for the consideration of the exemption application.					MCL 211.1160(4): requires State Tax Commission to send order of revocation to certificate holder, local unit, assessor, and local taxing authorities by certified mail.
MCL 207.565(4): requires State Tax Commission to send its order of revocation to the certificate holder, assessor, and local taxing authorities by certified mail.					
MCL 207.567(2): requires the assessor to annually notify State Tax Commission and the holder of the certificate of the assessment determination by certified mail not later than October 15 based on the valuations as of the preceding December 31.					

This chart is intended to be used solely as a resource to compare available exemptions. It should not be used to determine whether an individual or a business qualifies for a specific tax exemption. Individual statutes and official State Tax Commission policies are controlling in all instances.

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