Reset Form

Application for Neighborhood Enterprise Zone Certificate

Issued under authority of Public Act 147 of 1992, as amended.

LOCAL GOVERNMENTAL UNIT USE ONLY	
▸ Application No.	▸ Date Received
STATE USE ONLY	
▸ Application No.	▸ Date Received

Read the instructions before completing the application. This application must be filed prior to building permit issuance and start of construction except as provided in the instructions on page 3 under Owner/Developer/Applicant Instructions. Initially file completed application and required documents with the clerk of the local governmental unit (LGU). An applicant may submit one application for multiple rehabilitated facilities located in the same building that will not be owner-occupied. The additional documents to complete the application process will be required by the State of Michigan only after the original application is filed with the clerk of the LGU. Please see the instruction sheet.

PART 1: OWNER/DEVELOPER/APPLICANT INFORMATION (Applicant must complete all fields)

Owner/Developer/Applicant Name

Facility's Street Address

City | State | ZIP Code

Name of City, Township or Village (taxing authority)

☐ City ☐ Township ☐ Village

County

Identify who will complete the work

☐ Licensed Contractor ☐ Other _____

Type of Approval Requested

☐ New Facility ☐ Rehabilitated Facility

No. of years requested for exemption (6-15; 11-17 for qualified historic building)

Is the facility owned or rented by occupants?

☐ Owned ☐ Rented

Type of Property (check one)

☐ House ☐ Duplex ☐ Condo

☐ Loft ☐ Apartment - No. of Units _____

Estimated Project Cost (per unit)

Describe the general nature and extent of the new construction or rehabilitation to be undertaken. For rehabilitation only, include Breakdown of Investment Costs. Use attachments if necessary.

Timetable for undertaking and completing the rehabilitation or construction of the facility.

Begin Date | End Date

Building Permit Date (if applicable)

PART 2: OWNER/DEVELOPER/APPLICANT CERTIFICATION

Contact Name

Contact Telephone Number | Contact Email Address

Owner/Developer/Applicant Name

Owner/Developer/Applicant Telephone Number | Owner/Developer/Applicant Email Address

Owner/Developer/Applicant Mailing Address | City | State | ZIP Code

I certify the information contained herein and in the attachments are true and that all are truly descriptive of the residential real property for which this application is being submitted.

I certify I am familiar with the provisions of Public Act 147 of 1992, as amended, (MCL 207.771 to 207.787) and to the best of my knowledge, I have complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the LGU and the issuance of Neighborhood Enterprise Zone Certificate by the State Tax Commission.

I understand that this property tax exemption application is approved at public meetings and is subject to public disclosure requirements. In addition, the exemption information is included on local property tax rolls and is made available on a website maintained by the Michigan Department of Treasury for purposes of accurate assessment administration.

Owner/Developer/Applicant Signature | Date

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PART 3: LGU ASSESSOR CERTIFICATION (Assessor of LGU must complete Part 3)

Name of LGU	
Assessor's Name (First and last name)	
Assessor's Telephone Number	Assessor's Email Address

The property to be covered by this exemption may not be included on any other specific tax roll while receiving the Neighborhood Enterprise Zone Exemption. For example, property on the Eligible Tax Reverted Property (Land Bank) specific tax roll cannot be granted a Neighborhood Enterprise Zone Exemption that would also put the same property on the Neighborhood Enterprise Zone specific tax roll.

I certify that, if approved, the property to be covered by this exemption will be on the Neighborhood Enterprise Zone Exemption specific tax roll and not on any other specific tax roll.

I certify that, to the best of my knowledge, the information contained in Part 3 of this application is complete and accurate.

Assessor's Signature	Date

PART 4: LGU ACTION/CERTIFICATION (LGU clerk must complete this section before submitting to the State Tax Commission)

School District	Name of LGU that established district
School Code	Date district was established
Name or Number of Neighborhood Enterprise Zone	Revenue Sharing Code

Action taken by LGU:

- ☐ Exemption Approved for _____ Years (6-15)
- ☐ Exemption Approved for _____ Years (11-17 qualified historic building)
- ☐ Exemption Denied (include Resolution Denying)

Date of resolution approving/denying this application

Clerk's Name (First and Last)

Clerk's Telephone Number

Clerk's Email Address

The State Tax Commission requires the following documents be filed for an administratively complete application:

- ☐ 1. Original Application
- ☐ 2. Legal description of the real property with parcel identification number
- ☐ 3. Resolution approving the zone.
- ☐ 4. Resolution approving the application.
- ☐ 5. **REHABILITATION APPLICATIONS ONLY.** Statement by the assessor showing the taxable value of the rehabilitated facility not including the land, for the tax year immediately preceding the effective date of the rehabilitation.

Clerk's Mailing Address	City	State	ZIP Code

I certify that I have reviewed this application for complete and accurate information and determined that the subject property is located within a qualified Neighborhood Enterprise Zone.

I certify this application meets the requirements as outlined by Public Act 147 of 1992 and hereby request the State Tax Commission issue a Neighborhood Enterprise Zone Certificate.

Clerk's Signature	Date

The completed application and additional required documentation can be emailed to **PTE@michigan.gov** or mailed to**:**

Michigan Department of Treasury, State Tax Commission
P.O. Box 30471
Lansing, MI 48909

To avoid processing delays use either email or mail, not both.

Note: Additional documentation will be required for further processing of the application and for the issuance of the certificate of exemption. These documents should be sent by email or mail directly to the State of Michigan only after the original application is filed with the LGU clerk and approved by the LGU. See the instruction sheet attached.

Any questions concerning the completion of this application should be directed to the LGU clerk.

Instructions for Completing Form 4775
Application for Neighborhood Enterprise Zone (NEZ) Certificate

The Neighborhood Enterprise Zone (NEZ) Exemption Certificate was created by Public Act 147 of 1992, as amended. To qualify for this certificate, the subject property must be located within an established NEZ. Applications for a certificate of exemption are filed, reviewed, and approved by the local governmental unit (LGU), but also are subject to review and either approval or denial by the State Tax Commission.

Owner/Developer/Applicant Instructions

1. Complete Parts 1 and 2. Indicate the number of years the exemption is being requested (6-15 years except for qualified historic buildings, which can be 11-17 years). Consult with the LGU for information necessary to complete this section. An Obsolete Property Rehabilitation Act (OPRA) eligible community NEZ covers new facilities and/or rehabilitated facility projects designated by a qualified local governmental unit (QLGU) as defined in the OPRA, 2000 Public Act 146. A Workforce Housing NEZ covers new facilities and/or rehabilitated facility projects designated by a township, city or village that is not on the current list of OPRA QLGUs.

2. **This application must be filed with the LGU clerk prior to the building permit issuance and the start of construction, except an application may be filed up to six months after issuance of the building permit if approved by resolution of the LGU and at any time in the case of a qualified historic building.** File one copy of the completed application and the following documents:
    - Legal description of the real property on which the facility is located.
    - Parcel Identification Number
    - Describe the general nature and extent of the new construction or rehabilitation to be undertaken and the breakdown (for rehabilitation only) of the investment cost.
    - Timetable for undertaking and completing the new construction or rehabilitation of the facility.

NOTE TO NEW OWNERS: A list of additional required documentation to complete the application/certificate issuance process is on page 4. This documentation is sent directly to the State of Michigan, only after the original application is filed with the LGU clerk and approved by the LGU.

3. Any questions concerning the completion of this application should be directed to the LGU clerk. Additional information on the NEZ program can be found at **www.michigan.gov/propertytaxexemptions**.

LGU Assessor Certification

1. Complete Part 3.

LGU Action/Certification

1. Complete Part 4.

2. The LGU clerk should review the application for complete and accurate information, to determine that the subject property is located within a qualified NEZ and certify the application meets the requirements as outlined by Public Act 147 of 1992, as amended.

3. Once approved, attach a certified copy of the resolution approving the application. This resolution must include the number of years the LGU is granting the exemption.

4. Email the completed application and additional required documentation to **PTE@michigan.gov** or mail to**:**

Michigan Department of Treasury, State Tax Commission
P.O. Box 30471
Lansing, MI 48909

To avoid processing delays use either email or mail, not both.

Application Deadline

The State Tax Commission must receive complete applications on or before October 31 to ensure processing and certificate issuance for the following tax year. Applications received after October 31 may not be processed in time for certificate issuance for the following tax year.

If you have questions, or need additional information or sample documents, visit **www.michigan.gov/propertytaxexemptions** or call 517-335-7491.

Additional Documents Required by the State to Issue an NEZ Certificate

Some documents may be obtained from the builder/developer.

Additional documents required following completion for a New Facility project:

- A signed application completed by the new Owner/Developer/Applicant. Most of the information needed can be taken from the original application filed by the Owner/Developer/Applicant.
- A copy of the legal description of the real property with parcel identification number of the property for each house/condo being built.
- A copy of the building permit. Make sure the copy of the permit (building/trade permit) sent to the State is clear and legible.
- A copy of the new owners Warranty Deed showing ownership with the date deed was executed and signatures.
- A copy of the Certificate of Occupancy and Compliance.
- A copy of your Principal Residence Exemption (PRE) Affidavit (Form 2368), filed with the LGU assessor that contains a LGU date stamp (black out Social Security numbers) except for new facilities as defined under MCL 207.772(g)(ii).

Additional documents required for a Rehabilitated facility:

- Documentation proving the cost requirements of Michigan Compiled Law (MCL) 207.772(m) are met. A breakdown of investment cost for each house, condo or unit being rehabilitated and the square footage for each.
- A copy of the legal description of the real property with parcel identification number of the property for each house/condo being built or rehabilitated.
- A clear and legible copy of the building/trade permit. For a rehabilitated facility you may not have a building permit but you will have trade permits. Send copies of the trade permits.
- A copy of the new owner’s Warranty Deed showing ownership with date the deed was executed and signatures.
- A certificate of occupancy and compliance or certification by the local building official that the building meets minimum building codes for the local unit. Applicant must obtain from the building official.
- A copy of the statement by the assessor showing taxable value of the rehabilitated facility, not including the land, for the tax year immediately preceding the effective date of the NEZ certificate.
- If applicable, indicate if the certificate holder elects that the effective date of the NEZ certificate shall be the December 31 in the year immediately preceding the date of substantial completion of the rehabilitated facility.