

Affidavit Claiming Exemption from School Operating Millage Levied for Construction Located on ‘Eligible Development Property’

Issued under authority of Public Act 494 of 2012.

Instructions: Complete this form and file with the local tax collecting unit. All questions must be answered. This Affidavit is used to claim the “Eligible Development Property Exemption.” The “Development Property” exemption can no longer be claimed after November 1, 2015. The “Eligible Development Property” exemption cannot be claimed if the owner has previously claimed the “Development Property” exemption. If the owner’s property is “Eligible Development Property” as described below, and the owner completes and submits this Affidavit, then both the property improvements and the land on which the improvements are located will be exempt from school operating millage levied pursuant to Section 1211 of the Revised School Code for up to three years following submission of the Affidavit, or until the property no longer qualifies as “Development Property,” whichever occurs first. If the property no longer qualifies as “Eligible Development Property” the owner must file a rescission form within 90 days of the disqualifying event.

OWNER INFORMATION			
Owner’s Name		Owner’s Telephone Number	
Owner’s Mailing Address		City	State ZIP Code
ATTORNEY OR AGENT CONTACT INFORMATION			
Name		Telephone Number	
Mailing Address		City	State ZIP Code
PROPERTY INFORMATION			
City, Village or Township (check appropriate box and provide name) <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Township		County	Local School District
		Parcel Identification Number	Date New Construction Began (mm/dd/yyyy)
Property Address		City	State ZIP Code
<p>The undersigned, as the owner, or on behalf of the owner, by checking the appropriate box below, claims the exemption of the property above, as “Eligible Development Property”:</p> <p><input type="checkbox"/> The undersigned claims the “Eligible Development Property” Exemption.</p> <p>“Eligible development property” means real property which was not previously exempt under MCL 211.7ss and which is a residential dwelling, condominium unit, or other residential structure that was new construction after December 30, 2012 and the land on which that residential dwelling, condominium unit or other residential structure is located, if the real property meets all of the following conditions:</p> <ul style="list-style-type: none"> • Is not occupied and has never been occupied. In the case of a condominium or other residential structure that consists of multiple units, occupancy does not occur until all of the units are occupied. However, any unit that is occupied is not eligible for exemption under this section. • Is available for sale. • Is not leased. • Is not used for any business or commercial purpose. (This restriction does not apply to real property used as an on-site office in a specific development but only one such unit is eligible for exclusion from this restriction as an on-site office in a specific development.) <p>“New construction” means property not in existence on the immediately preceding tax day (December 31 prior to the year.) This Affidavit must be filed by June 1 to be effective for the immediately succeeding summer tax levy and must be filed by November 1 to be effective for the immediately succeeding winter tax levy.</p>			
CERTIFICATION			
Under penalty of perjury, I hereby certify that, to the best of my knowledge, the applicant listed in this Affidavit is the owner of the Real Property described above and is eligible to receive the exemption from school operating millage levied pursuant to Section 1211 of the Revised School Code for new construction located on development property.			
Name of Owner, Attorney or Agent		Title of Signatory	
Signature of Owner, Attorney or Agent		Date	

AGENT MUST ATTACH LETTER OF AUTHORITY