

Application for Residential Housing Exemption Certificate

Issued under authority of 2022 Public Act 237.

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 the Residential Housing District is established.** 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). Attach the legal description of property on a separate sheet. This project will not receive tax benefits until approved by the State Tax Commission (STC). Applications received after October 31 may not be acted upon in the current year. This application is subject to audit by the STC.

PART 1: OWNER / APPLICANT INFORMATION (applicant must complete all fields)			
Applicant (Company) Name (applicant must be the owner of the facility)			
Facility's Street Address	City	State	ZIP Code
Name of City, Township or Village (taxing authority)	County	School District Where Facility is Located	
<input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village			
Date of Commencement of New Construction or Rehabilitation (mm/dd/yyyy)	Planned Date of Completion of New Construction or Rehabilitation (mm/dd/yyyy)		
Estimated Cost of New Construction or Rehabilitation	Number of Years Exemption Requested (1-12)		

PART 2: APPLICATION DOCUMENTS	
Prepare and attach the following items (see instructions):	
<input type="checkbox"/> A legal description of the property referred to in the application.	<input type="checkbox"/> Provide a site plan and building floor plan approved by the local planning commission or local zoning administrator that includes the total number of residential dwelling units to be available for lease or rent.
<input type="checkbox"/> A statement describing the facility and the proposed project that must include all of the following items: <ol style="list-style-type: none"> i. General description of the facility (including year built, original use, most recent use, number of stories and square footage); ii. General description of the proposed use of the qualified facility; iii. A description of the general nature and extent of the new construction or rehabilitation to be undertaken; iv. A time schedule for undertaking and completing the new construction or rehabilitation of the qualified facility; and v. Detailed itemized costs of the new construction or rehabilitation to be undertaken with the total estimated investment amount matching the investment amount on the application. 	<input type="checkbox"/> Provide a statement describing the number of residential dwelling units that will be reserved for income-qualified households throughout each calendar year in which the specific tax is in effect.
	<input type="checkbox"/> Provide a statement that the applicant agrees to provide the LGU with an income certification for the income-qualified household residing within each residential dwelling unit of the qualified residential facility each year that the income-qualified household resides in that residential dwelling unit.
	<input type="checkbox"/> For housing units that will not be occupied by income-qualified households, provide a statement requesting that those housing units be assessed on the ad valorem tax roll or provide a statement requesting that those housing units be exempted and subject to a specific tax equal to the ad valorem tax.
	<input type="checkbox"/> Provide a copy of the resolution establishing the Residential Housing District.

PART 3: APPLICANT CERTIFICATION			
Applicant or Authorized Company Officer			
Telephone Number	Email Address		
Street Address	City	State	ZIP Code
<p><i>I certify that, to the best of my knowledge, the information contained herein and in the attachments is truly descriptive of the property for which this application is being submitted. Further, I am familiar with the provisions of 2022 Public Act 237, as amended, and to the best of my knowledge the company has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local governmental unit and the issuance of a Residential Housing Exemption Certificate by the State Tax Commission.</i></p> <p><i>I further certify that this project, when completed, will constitute a new or rehabilitated facility, as defined by 2022 Public Act 237, as amended, and that the new construction or rehabilitation of this facility would not have been undertaken without my receipt of the exemption certificate.</i></p>			
Signature of Applicant or Authorized Company Officer	Title	Date	

PART 4: ASSESSOR REVIEW (assessor of LGU must complete Part 4)

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

By checking this box I certify that, if approved, the property to be covered by this exemption will be on the Residential Housing Exemption specific tax roll and not on any other specific tax roll, and that I will comply with any reporting requirements, including Section 9 and Section 14, of the Residential Housing Facilities Act.

Name of Local Government Body

Name of Assessor (first and last name)

Telephone Number	Email Address
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I certify that, to the best of my knowledge, the information contained in Part 4 of this application is complete and accurate.

Assessor's Signature	Date
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PART 5: LOCAL GOVERNMENT ACTION (clerk of LGU must complete Part 5)

Action Taken By LGU (attach a certified copy of the resolution):

Exemption approved for _____ years, ending December 30, _____ (not to exceed 12 years)

Exemption Denied

Date District Established (attach resolution for district)	Local Unit Classification Identification (LUCI) Code	School Code
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PART 6: LOCAL GOVERNMENT CLERK CERTIFICATION (clerk of LGU must complete Part 6)

Clerk's Name (first and last)

Telephone Number	Email Address
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Mailing Address	City	State	ZIP Code
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LGU Contact Person for Additional Information	LGU Contact Person Telephone Number
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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 issue an Residential Housing Exemption Certificate, as provided by 2022 Public Act 237, as amended.

Clerk's Signature	Date
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For faster service, the LGU should email the completed application and required documents 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

Instructions for Completing Form 5859

Application for Residential Housing Exemption Certificate

The Residential Housing Exemption Certificate was created by 2022 Public Act 237, as amended. The application is initially filed, reviewed, and approved by the LGU and then reviewed and approved by the State Tax Commission. According to Section 3 of 2022 Public Act 237, as amended, the LGU must establish an Residential Housing District.

Owner / Applicant Instructions

1. Complete Parts 1, 2 and 3 of application
2. Prepare and attach all documents required under Part 2 of the application:
 - a. A legal description of the property referred to in the application.
 - b. A statement describing the facility and the proposed project that must include all of the following items:
 - i. General description of the facility (including year built, original use, most recent use, number of stories and square footage);
 - ii. General description of the proposed use of the qualified facility;
 - iii. A description of the general nature and extent of the new construction or rehabilitation to be undertaken;
 - iv. A time schedule for undertaking and completing the new construction or rehabilitation of the qualified facility; and
 - v. Detailed itemized costs of the new construction or rehabilitation to be undertaken with the total estimated investment amount matching the investment amount on the application.
 - c. Provide a site plan and building floor plan approved by the local planning commission or local zoning administrator that includes the total number of residential dwelling units to be available for lease or rent.
 - d. Provide a statement describing the number of residential dwelling units that will be reserved for income-qualified households throughout each calendar year in which the specific tax is in effect.
 - e. Provide a statement that the applicant agrees to provide the LGU with an income certification for the income-qualified household residing within each residential dwelling unit of the qualified residential facility each year that the income-qualified household resides in that residential dwelling unit.
 - f. For housing units that will not be occupied by income-qualified households, provide a statement requesting that those housing units be assessed on the ad valorem tax roll or provide a statement requesting that those housing units be exempted and subject to a specific tax equal to the ad valorem tax.
 - g. Provide a copy of the resolution establishing the Residential Housing District.

For assistance in determining the project area's eligibility, visit www.michigan.gov/propertytaxexemptions and click on Residential Housing Facilities Act.
3. Submit the application and all attachments to the clerk of the LGU where the property is located.

LGU Assessor Instructions

Complete and sign Part 4 of the application.

LGU Clerk Instructions

1. After LGU action, 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 2022 Public Act 237, as amended.
3. Assemble the following for a complete application:
 - a. Completed *Application for Residential Housing Exemption Certificate* (Form 5859)
 - b. All required attachments listed under Part 2
 - c. A copy of the resolution by the LGU establishing the district
 - 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 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.