

# Application for Exemption of New Personal Property

Issued under P.A. 328 of 1998. An exemption will not be effective until approved by the State Tax Commission.

**INSTRUCTIONS:** Read instructions on page 2 of this form before completing this application. File the completed application and the required attachments (a copy of the legal description, resolution, written agreement, and a detailed description of the business operations) with the clerk of the local government unit.

PART 1: APPLICANT INFORMATION			
1a. Applicant/Company Name (Applicant must be an ELIGIBLE BUSINESS)		2. County	
1b. Company Mailing Address (No. and Street, P.O. Box, City, State, ZIP Code)		3. City/Township/Village (indicate which)	
1c. Location of Eligible Business (No. and Street, City, State, ZIP Code)	4a. Local School District	4b. School Code	
5. Check below the type of business in which you are engaged and provide a site-specific detailed business description on a separate sheet.			
<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Research & Development	<input type="checkbox"/> Office Operations	
<input type="checkbox"/> Mining	<input type="checkbox"/> Wholesale Trade		
6a. Identify type of ELIGIBLE DISTRICT where Eligible Business and New Personal Property will be located	6b. Governing Unit that Established ELIGIBLE DISTRICT	6c. Date ELIGIBLE DISTRICT was Established	
7. Name of Person in the Eligible Business to Contact for Further Information	8. E-mail Address	9. Telephone Number	
10. Mailing Address			

**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 of the information is truly descriptive of the property for which application is being made. The undersigned, authorized officer further certifies that the applicant is an Eligible Business as defined in P.A. 328 of 1998.**

11. Name of Company Official		12. Title	
13. Signature (No Authorized Agents)		14. Date	
15. Mailing Address (include City, State and ZIP Code)			
16. E-mail Address	17. Telephone Number	18. Fax Number	

PART 2: LOCAL GOVERNMENT UNIT CLERK VERIFICATION			
19. Name of Local Governmental Unit Which Passed Resolution for Exemption of New Personal Property		20. Date of Resolution (Attach Copy)	21. Expiration Date of Exemption
22. Name of Clerk		23. Date application received by Local Unit	24. Date of Agreement ( <b>Attach Copy</b> )
25. Clerk's Signature		26. Clerk's Mailing Address	
27. Telephone Number	28. Fax Number	29. E-mail Address	
30. LUCI Code	31. School Code	32. Date District was Established	

STATE TAX COMMISSION USE ONLY			
Application Number	Date Received	LUCI Code	School Code

## **Instructions for Completing Form 3427, *Application for Exemption of New Personal Property***

As a supplement to the following instructions, please read the State Tax Commission's (STC) Frequently Asked Questions for the New Personal Property Exemption.

**Line 1:** P.A. 328 of 1998, as amended, states that, to qualify for exemption, New Personal Property must be owned or leased by an Eligible Business. Please see MCL 211.9f (11)(e) for the definition of an Eligible Business. Please note that a copy of the legal description for the property where the Eligible Business is located must be attached.

**Lines 2, 3, and 4:** Indicate the county; the city or township; or village; and the local school district in which the New Personal Property and the Eligible Business will be located.

**Line 5:** P.A. 328 of 1998, as amended, provides that an Eligible Business must be engaged in one of the following types of businesses: manufacturing, mining, research and development, wholesale trade, or office operations. Please see MCL 211.9f (11)(e) for the definition of an Eligible Business. Please note that a site-specific detailed business description must be provided on a separate sheet.

**Line 6 a-c:** P.A. 328 of 1998, as amended, provides that New Personal Property and the Eligible Business must be located in an Eligible District. Please see MCL 211.9f (11)(f) for a listing of the eight different types of Eligible Districts.

**Line 7:** If there is someone in your business, other than the person signing this application, who should be contacted if further information is needed, please name the person on line 7.

**Line 13:** Note that a signature from a company official is required on line 13. This application cannot be processed without a signature.

**Lines 19 to 31:** These lines must be completed by the Clerk of the Local Governmental Unit which has adopted the resolution required by P.A. 328 of 1998, as amended.

Note that a copy of the resolution, the written agreement between the applicant and the local governmental unit with required statements, a legal description, and a detailed description of the business operations must be sent to the State Tax Commission along with this application. Once issued, the exemption will pertain to all new personal property placed in the eligible district for the entire length of time approved by the local unit. The exemption may not be limited to specific new personal property or a lesser time than the full length of issuance. If any of the information requested on lines 19 to 31 is missing, this form will be returned to the Clerk. **For faster service, email the completed application and additional required documentation 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, P.O. Box 30471, Lansing, MI 48909