













## APPLICATION FOR INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE

(Act No. 198, P.A. 1974, as amended)

### Instructions

The original form L-4380 and all required attachments listed below, plus three copies of all (four complete sets), is to be filed with the clerk of the local government unit where the facility is or will be located.

Complete and accurate answers to all items on the application form will eliminate delay and assist in the expeditious processing of the application. Incomplete applications may be returned. Certain items are applicable to speculative buildings or rehabilitation applications only and should be marked "N.A." if your application is for a new facility. If the space provided is insufficient, answers should be continued or given on separate attachments.

The following information is required on separate documents attached to form L-4380:

1. Legal description of the real property on which the facility is or will be located. Also provide property identification number if available.
2. List of new machinery, equipment, furniture and fixtures which will be used in the facility. The list should include description, type, identification, date of acquisition by month/day/year, and cost. Pollution control facilities which you intend to apply for under Act 250, P.A. 1965 (as amended), and Act 222, P.A. 1966 (water), are to be listed separately.
- 3a. List of existing machinery, equipment, furniture and fixtures which will be replaced or renovated.  
b. List of existing machinery, equipment, furniture and fixtures which will continue to be used in the facility.  
  
The list should include description, type, identification, year of acquisition and original cost. (Not applicable to a new facility or speculative building.)
4. Proof of date construction started (groundbreaking, building permit, certified statement or affidavit from contractor. Personal property only applications should have attached a certified statement or affidavit as proof of the date personal property installation commenced.
5. Signed copy of lease agreement, applicable to verify lessee has ad valorem real and personal tax liability.
6. Certified copy of the resolution adopted by the local governing unit from which employment will be transferred, if applicable. An Industrial Facilities Exemption Certificate can be issued only if the governing body of the unit from which employment is to be transferred consents by resolution to the granting of the certificate. If employment is to be transferred to the new or rehabilitated facility from more than one local government unit, each unit from which employment will be transferred must give its consent.
7. If the application is for a rehabilitation, a statement by the Assessor showing the State Equalized Valuation of the obsolete facility, separately stated for real property (EXCLUDING land) and personal property (EXCLUDING inventory) for the tax year immediately preceding the commencement of the rehabilitation.
8. A copy of the notice to the general public and the certified notice to the property owners, concerning the establishment of the district.
9. Certified copy of the resolution establishing the Industrial Development District or Plant Rehabilitation District.
10. Copy of the notice to the general public and the certified letters to the taxing authorities regarding the application to approve the application.
11. Certified copy of the resolution approving the application.
12. Drawing showing the perimeter of the Industrial Development District or the Plant Rehabilitation District and where, within the district, the facility will be located.
13. Resolution to establish speculative building and non-occupancy statements by the owner and governmental unit.

#### Additional Instructions

Actual date of completion must be furnished to the State Tax Commission and the Assessor within 30 days after completion of the facility.

Final cost of the facility must be furnished by applicant to the State Tax Commission and the Assessor within 90 days after completion of the facility.