

STATE OF MICHIGAN



WILLIAM G. MILLIKEN, Governor

DEPARTMENT OF TREASURY

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STATE TAX COMMISSION

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February 19, 1982

TO: County Equalization Directors
FROM: Robert O. Vandermark, Chairman
State Tax Commission

R.O.V.

Enclosed are copies of Michigan State Tax Commission Administrative Rules adopted and promulgated in accordance with Section 33 of Act No. 306 of the Public Acts of 1969, as amended.

There are sufficient copies for you and distribution to the assessing official of each township and city in your county and you are requested to furnish a copy to each as soon as possible because there are contained in the Rules certain specific directions for Boards of Review which will be in session in early March.

Additional copies will be furnished on request. However, I would appreciate it if you would distribute this initial mailing only to each township and city. Of course you are at liberty to produce copies yourself.

The State Tax Commission is of the opinion that these rules will be helpful in the administration of the property tax law by assessors, equalization departments and the Commission.

Your cooperation in making the distribution is appreciated, and if you have any questions please write or phone the Tax Commission offices (373-0500).

DEPARTMENT OF TREASURY

STATE TAX COMMISSION

GENERAL RULES

(By authority conferred on the state tax commission by section 9 of Act No. 380 of the Public Acts of 1965, as amended, and section 33 of Act No. 306 of the Public Acts of 1969, as amended, being §§16.109 and 24.233 of the Michigan Compiled Laws)

R 209.1, R 209.3, R 209.7, R 209.9, R 209.11, R 209.12, R 209.13, R 209.14, R 209.15, R 209.16, R 209.17, R 209.19, R 209.24, R 209.25, R 209.26, R 209.28, R 209.41, and R 209.43 of the Michigan Administrative Code, appearing on pages 645 to 649, 651, and 652 of the 1979 Michigan Administrative Code, are amended, and R 209.27, R 209.42, R 209.51, R 209.52, R 209.53, R 209.54, R 209.55, R 209.56, R 209.57, R 209.61, and R 209.62 are added, to read as herinafter set forth.

R 209.10, R 209.31, R 209.32, R 209.33, R 209.34, R 209.37, R 209.38, and R 209.39 of the Michigan Administrative Code, appearing on pages 646, 647, and 649 to 651 of the 1979 Michigan Administrative Code, are rescinded.

PART 1. GENERAL PROVISIONS

R 209.1 Definitions

Rule 1. As used in these rules:

(a) "Act" means Act No. 206 of the Public Acts of 1893, as amended, being §211.1 et seq. of the Michigan Compiled Laws.

(b) "Assessor" means an assessing officer of a township or city who is duly elected or appointed and certified by the state assessors board under the act.

(c) "Assessors' manual" means the manual prepared by the state tax commission in accordance with the provisions of Act No. 122 of the Public Acts of 1962, as amended, being §211.721 of the Michigan Compiled Laws. The assessors' manual may be purchased at a cost of \$50.00 from the State Tax Commission, 4th Floor, Treasury Building, Lansing, Michigan 48922.

(d) "Commission" means the state tax commission created by Act No. 360 of the Public Acts of 1927, as amended, being §209.101 et seq. of the Michigan Compiled Laws.

(e) "Equalization director" means the head of a county equalization department appointed by the county board of commissioners and certified by the state assessors board under the act and R 211.441(3).

(f) "Equalization study" means a determination of tentative equalized valuations for each class of real and personal property based on comparisons of existing assessed valuations and true cash valuations as prescribed by chapter 16 of the state tax commission assessors' manual, and is the beginning point for county and state equalization for the following year.

Eff: Feb. 25, 1982

R 209.3 Jurisdiction.

Rule 3. The commission has jurisdiction in the following matters:

(a) General supervision of the administration of the property tax laws of this state.

(b) General supervision over the supervisors and other assessing officers of the state.

(c) Securing the enforcement of the provisions of the act as they relate to uniform assessment at the legislatively prescribed proportion of true cash value.

(d) Assessment of all the property in an assessing unit, township, or city.

(e) Requiring from any officer in this state, on forms prescribed by the commission, such annual or other reports as shall enable the commission to ascertain the assessed value and equalized values of all property listed for taxation throughout the state under the act.

(f) Furnishing an estimate of the actual cash value of the taxable property of each county in the state.

(g) Establishment of a total state equalized valuation of all property subject to the property tax in each county each year.

(h) State equalization. Act No. 44 of the Public Acts of 1911, as amended, being §209.1 et seq. of the Michigan Compiled Laws.

(i) Utility property assessments. Act No. 282 of the Public Acts of 1905, as amended, being §207.1 et seq. of the Michigan Compiled Laws.

(j) Administration of all other statutes for which the commission has been given responsibility by the legislature.

(k) Local tax exemption certificates for pollution control facilities pursuant to the following statutes:

(i) Water pollution, Act No. 222 of the Public Acts of 1966, being §323.351 et seq. of the Michigan Compiled Laws.

(ii) Air pollution, Act No. 250 of the Public Acts of 1965, as amended, being §336.1 et seq. of the Michigan Compiled Laws.

Eff: Feb. 25, 1982

R 209.5 Procedure in general.

Rule 5. The statutory references in rule 3 prescribe commission procedure in the several matters in varying degrees of detail and to which reference shall be made. Additional procedures are prescribed in these rules, matters applicable to all commission procedure, with exceptions as noted, being covered in the remainder of this part.

Eff: May 27, 1971

R 209.7 Business hours; commission meetings.

Rule 7. (1) The office of the commission is at Lansing, Michigan and is open from 8 a.m. to 12 noon and from 1 p.m. to 5 p.m. daily, except Saturdays, Sundays, and legal holidays.

(2) The commission shall meet in regular session in each of 6 months each year and at special meetings at the call of the chairman.

Eff: Feb. 25, 1982

R 209.8 Filing of papers.

Rule 8. Papers required by statute or rule to be filed with the commission shall be filed with the secretary of the commission.

Eff: May 27, 1971

R 209.9 Representation.

Rule 9. (1) Practice before the commission, except in a matter involving state equalization, shall be by the interested party or the party's personal representative upon presentation of adequate identification evidenced by written authorization.

(2) In a formal hearing, an individual may represent himself or herself and a partnership or corporation may be represented by a partner or officer. In any case, the individual, partnership or corporation may be represented by an attorney or other authorized representative.

Eff: Feb. 25, 1982

R 209.10 Rescinded

R 209.11 Notice of hearings.

Rule 11. When a matter is placed on the calendar for hearing, the commission's secretary shall notify the parties of the time and place of hearing not less than the required statutory notice period before the day of the hearing, which shall not be less than 14 days before the day of the hearing.

Eff: Feb. 25, 1982

R 209.12 Hearings.

Rule 12. (1) A hearing before the commission shall be conducted in accordance with Act No. 267 of the Public Acts of 1976, as amended, being §15.261 et seq. of the Michigan Compiled Laws.

(2) The hearing shall be conducted informally and a record of proceedings shall not be made unless a record is requested to be made by a party, in writing, not less than 5 working days before the hearing.

Eff: Feb. 25, 1982

R 209.13 Transcripts of proceedings.

Rule 13. (1) The record of the proceedings shall not be transcribed unless requested in writing and paid for by a party to the hearing.

(2) A party who secures a transcript shall furnish a copy of the transcript to the commission without cost.

Eff: Feb. 25, 1982

R 209.14 Failure to appear.

Rule 14. A continuance shall not be granted due to the unexcused absence of a party, a party's representative, or a party's attorney at the time and place set for the hearing before the commission. The hearing shall proceed and the case shall be regarded as submitted on the part of the absent party.

Eff: Feb. 25, 1982

R 209.15 Evidence.

Rule 15. (1) The rules of evidence applicable to proceedings in circuit court shall apply, as far as practicable, to a hearing before the commission, but the commission may admit and give probative effect to evidence which possesses probative value commonly accepted by reasonably prudent men and women in the conduct of their affairs. The commission may exclude evidence which is incompetent, immaterial, or unduly repetitious.

(2) The commission shall take official notice, without further identification, of the contents of original records and documents in possession of the commission

when duly certified copies thereof are offered in evidence and made a part of the record. The commission may receive other documentary evidence in the form of copies or excerpts or that which is incorporated by reference.

(3) The following do not constitute evidence:

(a) Statements of counsel.

(b) Unidentified and unauthenticated documents and letters.

(c) Affidavits which have not been submitted before the hearing to the opposite party and the commission.

(d) Briefs and arguments.

Eff: Feb. 25, 1982

R 209.16 Exhibits.

Rule 16. (1) Documents and papers offered in evidence by the parties at a hearing before the commission shall be marked as exhibits. Exhibits offered by a taxpayer shall be marked "Taxpayer's Exhibit No. ___" and shall be consecutively numbered. Exhibits offered by any other party shall be marked "(type of party) Exhibit No. ___" and shall be consecutively numbered. Exhibits offered by the commission or its representative shall be marked "Commission Exhibit No. ___" and shall be consecutively numbered.

(2) Qualified exhibits which are submitted at a hearing shall remain with the commission until 60 days after an official order is rendered, after which they shall be returned to the party that offered them in evidence, if the party so requests.

Eff: Feb. 25, 1982

R 209.17 Amendments to pleadings.

Rule 17. An amendment to pleadings may be made at any time before a hearing. Thereafter, an amendment shall only be made with consent of the commission.

Eff: Feb. 25, 1982

R 209.18 Stipulations of fact.

Rule 18. The parties may agree as to any fact before final submission of a matter by written stipulation filed with the commission.

Eff: May 27, 1971

R 209.19 Briefs.

Rule 19. A brief, answering brief, and a reply brief may be filed by the parties before the hearing, but a brief, an answering brief, or a reply brief to be filed after a hearing shall be filed with approval of the commission and within the time designated by the commission.

Eff: Feb. 25, 1982

PART 2. LOCAL PROPERTY TAXES

R 209.21 Definition of "special tools" as used in the act.

Rule 21. "Special tools" as used in section 9b of the act means finished devices such as dies, jigs, fixtures, molds, patterns and special gauges used in a manufacturing function for which they are designed, and acquired or made for the production of products or models, and of such a specialized nature that their utility and amortization cease with the discontinuance of such products or models.

Eff: May 27, 1971

R 209.23 Exemption certificates for pollution control facilities.

Rule 23. An application for property tax exemption for a water or air pollution control facility shall be filed on forms in accordance with instructions furnished by the commission.

Eff: May 27, 1971

R 209.24 Personal property examiner; certification.

Rule 24. (1) An application for certification as a personal property examiner shall provide a complete background of education and experience in property tax administration and shall be filed with the commission.

(2) The commission shall certify as qualified any applicant for a personal property examiner certificate who, in the opinion of the commission, has sufficient education and experience or who has successfully passed an examination conducted by the commission.

(3) A certificate shall be surrendered to the commission by any holder who is not employed by an assessor's office, county equalization department, or the commission.

(4) If a person whose certificate was surrendered reenters employment of an assessor's office, county equalization department, or the commission during the term of the certificate, his or her certificate shall be restored.

Eff: Feb. 25, 1982

R 209.25 Appraisal manuals.

Rule 25. (1) Two copies of an appraisal manual, other than the current assessors' manual which is to be used by an independent appraisal firm in Michigan, shall be submitted to the commission for approval.

(2) The commission shall maintain a list of approved appraisal manuals.

Eff: Feb. 25, 1982

R 209.26 Assessors; preparation of assessment roll.

Rule 26. (1) An assessing officer has the responsibility to prepare an assessment roll for the unit of government for which he or she is the duly elected or appointed assessing officer.

(2) The assessment roll shall be prepared in accordance with the general property tax law at the legislatively prescribed level of valuation as set forth in section 27 of the act and Michigan Constitution, Art. 9, §3.

(3) The assessor shall prepare the roll using the assessors' manual or a manual approved by the commission.

(4) The assessment roll shall be complete and prepared for presentation to the board of review not later than the first Monday in March in townships and as provided by charter in cities.

(5) Each assessor shall require the owner of personal property to submit a sworn statement of all personal property owned by him or her in the assessing district, on the form prescribed by the commission, as provided by section 19 of the act.

(6) All entries in the annual assessment roll prepared by the assessor shall be machine-printed or handwritten in permanent ink.

(7) A notice of assessment shall be given to the property owner and shall contain such information as required by section 24c of the act. The notice shall be given by first-class mail before the meeting of the board of review within the statutory time period. The assessor shall maintain a record that the notice was given. Failure to receive a notice which was given shall not affect the assessment made.

(8) Each assessor shall attach the certificate required by section 10d of the act after the complete assessment roll has been prepared and before its delivery to the board of review.

(9) When a nonresident taxpayer requests, in writing, information regarding the amount of the assessment against his or her property, the assessor shall reply within a reasonable time.

(10) An assessor shall file both of the following reports:

(a) A report on form I4021 for real property shall be filed with the county equalization department immediately following adjournment of the board of review.

(b) A report detailing all of the information required on form I4022 shall be filed with the equalization department and the commission immediately following adjournment of the board of review.

(11) In presenting a plan for a real estate index number system, provided for by section 25a of the act, to the commission for approval, the assessing officer shall conform to the provisions set forth in chapter 2 of the manual.

Eff: Feb. 25, 1982

R 209.27 Commission assessment; conditions.

Rule 27. The commission shall assess all the property in an assessing unit under the following conditions:

(a) Where the assessment roll was not prepared by a certified assessor, in which case the commission shall consult with the equalization department considering the contemporary resources of both the county and the commission. The commission has jurisdiction to direct the county equalization department to prepare the assessment roll.

(b) Where there is an admitted illegal assessment roll.

(c) Where the assessor failed to prepare an assessment roll.

Eff: Feb. 25, 1982

R 209.28 Board of review; procedure.

Rule 28. (1) The secretary of the board of review shall make a record of the proceedings of the board of review. The proceedings shall consist of the minutes of the proceedings of the board of review which, together with the petitions for review, shall constitute the record of the board of review.

(2) The commission shall prescribe the minimum requirement for the record.

(a) A sample form for taxpayer petition to the board of review shall be furnished by the commission.

(3) The record, as prescribed by the commission, may be expanded, but shall not be less than prescribed.

(4) Each action of the board of review to change the valuation, either upon its own motion or upon petition filed by a property owner, shall be by roll call vote and shall be entered in the minutes of the board and entered by the board in permanent ink in a separate column of the assessment roll being reviewed.

(5) The meeting of the board of review provided for by section 53b of the act shall not be held without there having been a verification of clerical error or mutual mistake of fact submitted to the board of review by the assessing officer.

(6) No action shall be taken under section 53b of the act applicable to a tax day preceding a change of ownership of the property.

(7) Notice of a meeting of the board of review held under section 53b of the act shall be given to the property owners whose property is the subject of the verification of clerical error or mutual mistake of fact submitted by the assessing officer.

(8) Notice of any action taken by the board at the December meeting shall be given within 30 days to the proper officials who are involved with the assessment figure, rate of taxation, or mathematical computations. A copy of the affidavit shall be filed with the commission.

(9) A dispute between a property owner and the assessing officer regarding the valuation of property is not subject to review by the board of review in December.

Eff: Feb. 25, 1982

PART 3. SERVICE OF DOCUMENTS

R 209.31--R 209.34 Rescinded

R 209.35 Service of forms.

Rule 35. An appellant shall file proof of service with the commission within 5 days after the service. Proof of service shall be in the following form, dated and signed: "A true copy of this _____ has been this day forwarded by U.S. mail to _____ (opposite party) _____."

Eff: May 27, 1971

R 209.36 Answers

Rule 36. (1) After service of a copy of the prescribed forms, documents, exhibits, maps and photographs, the opposite party shall file a full and complete answer within 30 days after receipt of all papers and documents.

(2) A paragraph in the answer shall be numbered to correspond with the paragraph of the form.

(3) An original and 1 copy of the answer shall be filed with the commission and 1 copy filed with the appellant or his agent.

(4) Proof of service shall be filed.

(5) Failure to file an answer with the commission and to serve a copy upon the appellant and to file a proof of service thereof with the commission shall result in the allegations of the appellant's complaint standing as admitted, subject only to such other and different proofs as the commission's staff may properly introduce.

Eff: May 27, 1971

R 209.37--R 209.39 Rescinded

PART 4. EQUALIZATION AND UTILITY ASSESSMENTS

R 209.41 Department of equalization; establishment; duties of director

Rule 41. (1) The county board of commissioners of each county shall establish a department of equalization and shall appoint a director of the department as provided in section 34 of the act.

(2) The equalization director may designate 1 person from the department to be deputy equalization director.

(3) The equalization director shall be certified as provided in R 211.441(3) and section 10d of the act.

(4) The equalization director is responsible for making an equalization study of the assessed valuations and true cash value of each class of real estate and of personal property in each assessment district in the county each year for the purpose of determining the total value of the county and the valuation of each assessing district, township, and city, for county and state equalization purposes.

(5) In conducting an equalization study, the equalization director shall use only the methods and procedures prescribed by the commission in chapter 16 of the manual, as amended. Reports filed shall be on forms prescribed by, and in accordance with instructions furnished by the commission.

(6) The equalization director shall file an interim status report with the commission not later than June 30 of each year. The report shall be on a form prescribed by the commission.

(7) The equalization director shall prepare, in duplicate, the report of the equalization study and shall submit 1 copy to the county board of commissioners and 1 copy to the commission. The submission to the commission shall not be later than December 31.

(8) The equalization director of each county shall prepare a report which shall recommend the equalized value of each class of real property and of personal property for each township and city in the county and shall present it to the county board of commissioners not later than the second Monday in April. The equalization director shall file form L4023 for each unit in the county with the commission not later than the third Monday in April.

(9) The report required in subrule (8) of this rule shall be based on the equalization study presented to the commission on the immediately preceding December 31, updated to include any further equalization study information, and the audited reports submitted by each assessing officer on forms L4021, L4022, and L4023.

(10) The county board of commissioners shall determine county equalized value, which equalization shall be completed before the first Monday in May in accordance with the act.

(11) The clerk of each county shall file the tabular statement of county equalization adopted by the county board of commissioners on form L4024 prescribed and furnished by the commission.

(12) The clerk shall forward a certified tabular statement of the equalized valuation of the county to the commission on or before the first Monday in May. The statement shall be signed by the chairperson and the clerk of the county board of commissioners, as required by section 5 of Act No. 44 of the Public Acts of 1911, as amended, being §209.5 of the Michigan Compiled Laws.

Eff: Feb. 25, 1982

R 209.42 Commission responsibilities in matters of equalization

Rule 42. (1) In assisting the equalization departments in the conduct of the county equalization study, the commission staff shall perform as follows:

(a) The staff reviews sales information.

(b) The staff reviews appraisal methods.

(c) The staff observes and reports the compliance or noncompliance with the manual to the commission.

(d) The staff reports to the commission on tentative forms L4030, L4031, and L4032 by November 1.

(e) The staff reports to the commission on preliminary forms L4030, L4031, and L4032 by February 1.

(f) The staff makes a final report on forms L4030, L4031, and L4032 after the adoption of the equalization report by the county board of commissioners.

(2) Upon receipt of a staff report to the commission that the methods being employed by a county equalization department will not produce an accurate determination of true cash value for a county, the commission shall promptly advise the chairperson of the county board of commissioners and the equalization director by certified mail.

(3) The reports of the staff to the commission on forms L4030, L4031, and L4032, after having been reviewed by the commission, shall be available to equalization directors for examination and copying upon request.

Eff: Feb. 25, 1982

R 209.43 State equalization procedure

Rule 43. (1) The commission shall convene on the second Monday in May for the purpose of receiving its staff-recommended state equalized valuation for each county.

(2) The commission shall give notice of the time and place of the meeting to each county. The notice shall be by first-class mail.

(3) The commission shall cause a copy of preliminary recommended valuations to be distributed to the representatives of each county in attendance.

(4) The commission shall hear the equalization director of each county who desires to address the commission.

(5) The commission shall inform the county boards of commissioners of its availability for discussion with representatives of the county during the period between the second and fourth Mondays in May.

(6) The commission shall cause to be prepared and printed a tabular statement showing, by county in an aggregate amount and by county for personal property and each classification of real property, all of the following:

(a) The total assessed valuation.

(b) The valuation as equalized by the county board of commissioners for the current year.

(c) The valuation as equalized by the commission for the preceding year.

(d) The valuation recommended by the state tax commission.

(e) The secretary shall forward a copy of such statement to the clerk of each county in the state.

(7) The commission shall hold a formal hearing on the fourth Monday in May, unless the day is a holiday, in which case the hearing shall be on the Tuesday after the fourth Monday.

(8) County representatives appointed for the purpose provided in section 7 of Act No. 44 of the Public Acts of 1911, as amended, being §209.7 of the Michigan Compiled Laws, shall be heard.

(9) Upon conclusion of the hearing, the commission shall adopt, by roll call vote, the final state equalized valuation report.

(10) The secretary of the commission, after the determination of the commission has been filed in his or her office, shall send a certified transcript of the determination to the treasurer of each county.

Eff: Feb. 25, 1982

R 209.45 Assessment of utilities

Rule 45. (1) The annual reports of a state assessed utility shall be filed in a manner and on forms prescribed by the state board of assessors.

(2) Reports required to be filed by local governing officials listing valuation and taxes levied shall be on forms and in the manner as prescribed by the board.

(3) Hearings at the annual meeting of the state board of assessors shall be conducted pursuant to section 11, Act 282 of Public Acts of 1905.

Eff: May 27, 1971

PART 5. INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE

R 209.51 Certificate application

Rule 51. An application for an industrial facilities exemption certificate for a facility to be situated in a previously established rehabilitation district or industrial development district shall be made on form L4380 prescribed by and

furnished by the commission. The form shall be completely filled out. A local legislative body shall not act on an application for an industrial facilities exemption certificate which is not complete in every detail.
Eff: Feb. 25, 1982

R 209.52 Notice of project abandonment or construction delay

Rule 52. The holder of an industrial facilities exemption certificate shall notify the local unit, within 30 days, when a project for which the certificate was issued is abandoned. When a project is not abandoned but there is no construction progress for 180 days, the certificate holder shall notify the local unit of government within 210 days from the cessation of construction activity. The local unit of government shall inform the commission, in writing, within 10 days, of receipt of notice of abandonment or delay.

Eff: Feb. 25, 1982

R 209.53 Extension of time to complete project; request

Rule 53. (1) A request for an extension of time for completion of a project, including the installation of all tangible personal property, provided for in section 15(2) of Act No. 198 of the Public Acts of 1974, as amended, being §207.565(2) of the Michigan Compiled Laws, shall be filed with the local unit of government.

(2) Upon receipt of a request for extension, the local unit may do any of the following:

(a) Deny the request.

(b) Approve the request with no change in the ending date of the certificate as issued.

(c) Approve the extension of time for the completion of the project and a revised ending date on the certificate.

(3) A request for an extension of time for the completion of a project shall be filed with the commission by the certificate holder and shall be accompanied by a resolution of approval adopted by the local governmental unit.

Eff: Feb. 25, 1982

R 209.54 Revision of final project cost; approval; request for revised certificate

Rule 54. (1) If the final cost of a project, either the real or tangible personal property components, will be greater by more than 10% of the estimated amount in item 6 of application form I4380, a certificate holder shall request that the local governmental unit approve the revised cost.

(2) If a local unit of government approves a revised cost in accordance with subrule (1) of this rule, the holder of the certificate shall request that the commission issue a revised certificate. The request shall be accompanied by a copy of a resolution of approval adopted by the local governmental unit.

Eff: Feb. 25, 1982

R 209.55 Notification of date of project completion; filing of final cost

Rule 55. (1) The applicant for an industrial facilities exemption certificate or a holder of a certificate shall notify the assessing officer and the commission of the date of completion as explained in section 16 of Act No. 198 of the Public Acts of 1974, as amended, being §207.566 of the Michigan Compiled Laws.

(2) The notification of completion of the project shall be filed within 30 days of completion.

(3) The final cost of a facility shall be filed with the assessing officer and the commission within 90 days after completion.

Eff: Feb. 25, 1982

R 209.56 Certificate duration; extension of expiration date

Rule 56. (1) A certificate for an industrial facilities exemption shall not issue for a term longer than an existing lease on real estate.

(2) The commission shall extend the expiration date of a certificate upon receipt of a request from the holder and a copy of a renewal of the lease up to the maximum number of years approved by the local governmental unit.

Eff: Feb. 25, 1982

R 209.57 Consideration of application

Rule 57. All complete applications for industrial facilities exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application received on or after November 1 shall be considered by the commission contingent upon staff availability.

Eff: Feb. 25, 1982

PART 6. COMMERCIAL HOUSING FACILITIES EXEMPTION CERTIFICATE

R 209.61 Certificate application

Rule 61. (1) A complete application for a commercial housing facilities certificate provided for in Act No. 438 of the Public Acts of 1976, as amended, being §207.601 et seq. of the Michigan Compiled Laws, shall be filed on form L4211 prescribed and furnished by the commission.

(2) When filed with the clerk of the local unit of government, the application shall be complete in every detail.

Eff: Feb. 25, 1982

R 209.62 Waiver of commercial housing facilities tax; transmittal of application; resolution of approval, and financial impact information to commission required

Rule 62. If a legislative body of the local unit of government waives the payment of the commercial housing tax on a facility as permitted in section 6 of Act No. 42 of the Public Acts of 1980, being §207.606 of the Michigan Compiled Laws, the legislative body shall transmit to the commission, together with the application, a resolution of approval and financial impact information for each taxing district, in which the facility is to be situated, utilized by the governmental unit.

Eff: Feb. 25, 1982