

HOUSE BILL No. 4541

April 11, 2013, Introduced by Rep. Kelly and referred to the Committee on Tax Policy.

A bill to amend 2000 PA 146, entitled
"Obsolete property rehabilitation act,"
by amending section 6 (MCL 125.2786), as amended by 2011 PA 272.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 6. (1) Not more than 60 days after receipt of a copy of
2 the application and resolution adopted under section 5, the
3 commission shall approve or disapprove the resolution.

4 (2) Following approval of the application by the legislative
5 body of the qualified local governmental unit and the commission,
6 the commission shall issue to the applicant an obsolete property
7 rehabilitation exemption certificate in the form the commission
8 determines, which shall contain all of the following:

9 (a) A legal description of the real property on which the
10 obsolete facility is located.

1 (b) A statement that unless revoked as provided in this act
2 the certificate shall remain in force for the period stated in the
3 certificate.

4 (c) A statement of the taxable value of the obsolete property,
5 separately stated for real and personal property, for the tax year
6 immediately preceding the effective date of the certificate after
7 deducting the taxable value of the land and personal property other
8 than personal property assessed pursuant to sections 8(d) and 14(6)
9 of the general property tax act, 1893 PA 206, MCL 211.8 and 211.14.

10 (d) A statement of the period of time authorized by the
11 legislative body of the qualified local governmental unit within
12 which the rehabilitation shall be completed.

13 (e) If the period of time authorized by the legislative body
14 of the qualified local governmental unit pursuant to subdivision
15 (d) is less than 12 years, the exemption certificate shall contain
16 the factors, criteria, and objectives, as determined by the
17 resolution of the qualified local governmental unit, necessary for
18 extending the period of time, if any.

19 (3) Except as otherwise provided in this section, the
20 effective date of the certificate is the December 31 immediately
21 following the date of issuance of the certificate.

22 (4) The commission shall file with the clerk of the qualified
23 local governmental unit a copy of the obsolete property
24 rehabilitation exemption certificate, and the commission shall
25 maintain a record of all certificates filed. The commission shall
26 also send, by certified mail, a copy of the obsolete property
27 rehabilitation exemption certificate to the applicant and the

1 assessor of the local tax collecting unit in which the obsolete
2 property is located.

3 (5) Notwithstanding any other provision of this act, if a
4 qualified local governmental unit passed a resolution approving an
5 application for an obsolete property rehabilitation exemption
6 certificate on November 5, 2008 for a rehabilitated facility
7 located in an obsolete property rehabilitation district established
8 on January 29, 2003 with rehabilitation commencing on July 24,
9 2007, the effective date of the certificate shall be December 31,
10 2008.

11 (6) If an error or mistake in an application for an obsolete
12 property rehabilitation exemption certificate is discovered after
13 the legislative body of the qualified local governmental unit has
14 approved the application or after the commission has issued a
15 certificate for the application, an applicant may submit an amended
16 application in the same manner as an original application under
17 section 4 that corrects the error or mistake. Pursuant to sections
18 5 and 6, the legislative body of the qualified local governmental
19 unit and the commission may approve or deny the amended
20 application. If the commission previously issued a certificate for
21 the original application and approves an amended application under
22 this subsection, the commission shall issue an amended certificate
23 for the amended application pursuant to section 6 with the same
24 effective date as the original certificate.

25 **(7) IF THE CLERK OF THE QUALIFIED LOCAL GOVERNMENTAL UNIT**
26 **FAILED TO FORWARD AN APPLICATION THAT WAS APPROVED BY THE**
27 **LEGISLATIVE BODY OF THE QUALIFIED LOCAL GOVERNMENTAL UNIT BEFORE**

1 OCTOBER 1 OF THAT YEAR TO THE COMMISSION BEFORE OCTOBER 1 BUT FILED
2 THE APPLICATION BEFORE MARCH 30 OF THE IMMEDIATELY SUCCEEDING YEAR
3 AND THE COMMISSION APPROVES THE APPLICATION, NOTWITHSTANDING ANY
4 OTHER PROVISION OF THIS ACT, THE CERTIFICATE SHALL BE CONSIDERED TO
5 BE ISSUED ON DECEMBER 30 IN THE YEAR IN WHICH THE QUALIFIED LOCAL
6 GOVERNMENTAL UNIT APPROVED THE APPLICATION.