

Act No. 115
Public Acts of 2013
Approved by the Governor
September 24, 2013
Filed with the Secretary of State
September 24, 2013
EFFECTIVE DATE: September 24, 2013

**STATE OF MICHIGAN
97TH LEGISLATURE
REGULAR SESSION OF 2013**

Introduced by Rep. Kelly

ENROLLED HOUSE BILL No. 4541

AN ACT to amend 2000 PA 146, entitled "An act to provide for the establishment of obsolete property rehabilitation districts in certain local governmental units; to provide for the exemption from certain taxes; to levy and collect a specific tax upon the owners of certain facilities; to provide for the disposition of the tax; to provide for the obtaining and transferring of an exemption certificate and to prescribe the contents of those certificates; to prescribe the powers and duties of certain local government officials; and to provide penalties," by amending section 6 (MCL 125.2786), as amended by 2011 PA 272.

The People of the State of Michigan enact:

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

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

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

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

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

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

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

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

(4) The commission shall file with the clerk of the qualified local governmental unit a copy of the obsolete property rehabilitation exemption certificate, and the commission shall maintain a record of all certificates filed. The commission shall also send, by certified mail, a copy of the obsolete property rehabilitation exemption certificate to the applicant and the assessor of the local tax collecting unit in which the obsolete property is located.

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

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

(7) If the clerk of the qualified local governmental unit failed to forward an application that was approved by the legislative body of the qualified local governmental unit before October 1 of that year to the commission before October 1 but filed the application before March 30 of the immediately succeeding year and the commission approves the application, notwithstanding any other provision of this act, the certificate shall be considered to be issued on December 31 in the year in which the qualified local governmental unit approved the application.

(8) Beginning October 1, 2013, the commission shall do all of the following for each obsolete property rehabilitation exemption certificate approved or disapproved by the commission under subsection (6) or (7):

(a) Notify the office of the member of the house of representatives of this state and the office of the senator of this state, who represent the geographic area in which the property covered by the application for a certificate is located, that an application for a certificate has been approved or disapproved under subsection (6) or (7).

(b) Publish on its website a copy of the certificate if approved, or a copy of the denial notice if disapproved, under subsection (6) or (7) and whatever additional information the commission considers appropriate regarding the application.

This act is ordered to take immediate effect.



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Clerk of the House of Representatives



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Secretary of the Senate

Approved

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Governor