

**COMMERCIAL HOUSING FACILITIES EXEMPTION CERTIFICATES (EXCERPT)**  
**Act 438 of 1976**

**207.611 Assessor; determining assessment of real and personal property; information; notice.**

Sec. 11. (1) The assessor of each city or township in which is located a new facility for which a commercial housing facilities exemption certificate is in effect shall annually determine, with respect to each new facility, an assessment of the real and personal property comprising the facility having the benefit of a commercial housing facilities exemption certificate which would have been made under Act No. 206 of the Public Acts of 1893, as amended, if the certificate had not been in force. A holder of a commercial housing facilities exemption certificate shall furnish to the assessor the information necessary for the determination.

(2) After making the determination, the assessor shall annually notify the commission, the legislative body of each taxing unit which levies taxes upon property in the city or township in which the new facility is located, and the holder of the commercial housing facilities exemption certificate of the determination, separately stating the determinations for real property and personal property. The notice shall be sent by certified mail not later than October 15 and shall be based upon the valuation as of the preceding December 31.

**History:** 1976, Act 438, Imd. Eff. Jan. 13, 1977.