

**STATE ESSENTIAL SERVICES ASSESSMENT ACT (EXCERPT)**  
**Act 92 of 2014**

**211.1057a Retroactive property tax exemption; COVID-19 pandemic; 2021 tax year only; late-qualifying eligible manufacturing personal property tax reimbursement fund; definitions.**

Sec. 7a. (1) For the 2021 tax year only, if, due to the COVID-19 pandemic, a combined document as required in section 9m(2) or 9n(2) of the general property tax act, 1893 PA 206, MCL 211.9m and 211.9n, was not properly filed to claim an exemption for personal property that would have qualified for that exemption in the 2021 tax year from the collection of property taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, the owner of that personal property may obtain from the state tax commission an order granting the exemption retroactively and establishing an assessment on that personal property under this act, subject to all of the following:

(a) Not later than 30 days after the effective date of the amendatory act that added this section, the property owner must submit to the state tax commission a combined document applicable to that personal property for the 2021 tax year, as required in section 9m(2) or 9n(2) of the general property tax act, 1893 PA 206, MCL 211.9m and 211.9n, and an application in a form and manner prescribed by the state tax commission.

(b) If the state tax commission approves the application, it shall issue an order that does all of the following:

(i) Grants the exemption under section 9m or 9n of the general property tax act, 1893 PA 206, MCL 211.9m and 211.9n, for the 2021 tax year only.

(ii) Establishes the 2021 assessment under this act for the property and sets the due date for the payment of that assessment 45 days after the date of issuance of the order.

(iii) Provides that if the 2021 assessment under this act established by the order is not paid as directed by the order, the exemption of the property under section 9m or 9n of the general property tax act, 1893 PA 206, MCL 211.9m and 211.9n, is rescinded.

(iv) Either or both of the following, as applicable:

(A) If the property owner has paid some or all of the 2021 property taxes, orders that the property owner be paid a refund under subsection (6)(a) in an amount equal to the amount of the 2021 property taxes paid by the property owner, including any penalties or interest paid on those taxes, and sets the due date for the refund 30 days after the date of issuance of the order.

(B) To the extent the 2021 property taxes are unpaid, orders the cancellation of those unpaid property taxes, including any unpaid penalties or interest on those taxes, and establishes the amount of a distribution to be paid to the local tax collecting unit under subsection (6)(b) equal to the amount of the unpaid property taxes, not including any unpaid penalties or interest on those taxes.

(c) If the state tax commission denies the application, it shall issue a written notice to the local tax collecting unit and the owner of the personal property explaining the reason for the denial and advising the owner that the denial may be appealed to tax tribunal within 35 days after the date of the notice.

(2) The late-qualifying eligible manufacturing personal property tax reimbursement fund is created in the state treasury.

(3) The state treasurer shall deposit money and assets received from any source in the fund. The state treasurer shall direct the investment of money in the fund and credit interest and earnings from the investments to the fund.

(4) Money in the fund at the close of the fiscal year remains in the fund and does not lapse to the general fund unless all of the expenditures that will be made under subsection (6) have been made.

(5) The department is the administrator of the fund for audits of the fund.

(6) The department shall expend money from the fund, upon appropriation and receipt of an order from the state tax commission under subsection (1)(b), only for the following purposes:

(a) Distribution to local tax collecting units pursuant to subsection (1)(b)(iv)(A), for the purpose of making refunds described in subsection (1)(b)(iv)(A).

(b) Distribution to local tax collecting units pursuant to subsection (1)(b)(iv)(B), for the purpose of redistribution of unpaid 2021 property taxes, as described in subsection (1)(b)(iv)(B), to taxing units that levied those taxes.

(7) As used in this section:

(a) "Fund" means the late-qualifying eligible manufacturing personal property tax reimbursement fund created in subsection (2).

(b) "Late-qualifying eligible manufacturing personal property" means property for which an exemption from the collection of property taxes under section 9m or 9n of the general property tax act, 1893 PA 206,

MCL 211.9m and 211.9n, was granted under subsection (1).

(c) "Local tax collecting unit" means the township or city whose assessor would have received a combined document claiming the exemption of late-qualifying eligible manufacturing personal property for the 2021 tax year if a claim of exemption had been properly filed for the 2021 tax year under section 9m or 9n of the general property tax act, 1893 PA 206, MCL 211.9m and 211.9n.

**History:** Add. 2023, Act 211, Eff. Feb. 13, 2024.