

State Use Only		
▶ App. No.	▶ Date Rec'd	▶ LUCI Code

## Application for Commercial Rehabilitation Exemption Certificate

Issued under authority of Public Act 210 of 2005, as amended.

Read the instructions page before completing the form. **This application should be filed after the commercial rehabilitation district is established.** The applicant must complete Parts 1, 2 and 3 and file one original application form (with required attachments) and one additional copy with the clerk of the local governmental unit (LGU) (2 complete sets). Attach the legal description of property on a separate sheet. This project will not receive tax benefits until approved by the State Tax Commission (STC). Applications received after October 31 may not be acted upon in the current year. This application is subject to audit by the STC.

PART 1: OWNER / APPLICANT INFORMATION (applicant must complete all fields)			
Applicant (Company) Name (applicant must be the <b>owner</b> of the facility)			
Facility's Street Address	City	State	ZIP Code
Name of City, Township, or Village (taxing authority)	County	School District Where Facility is Located	
<input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village			
Date of Rehabilitation Commencement (mm/dd/yyyy)	Planned Date of Rehabilitation Completion (mm/dd/yyyy)		
Estimated Cost of Rehabilitation	Number of Years Exemption Requested (1-10)		
Expected Project Outcomes (check all that apply)			
<input type="checkbox"/> Increase Commercial Activity	<input type="checkbox"/> Retain Employment	<input type="checkbox"/> Revitalize Urban Areas	
<input type="checkbox"/> Create Employment	<input type="checkbox"/> Prevent Loss of Employment	<input type="checkbox"/> Increase the No. of Residents in the Facility's Community	
No. of jobs to be created due to facility's rehabilitation	No. of jobs to be retained due to facility's rehabilitation	No. of construction jobs to be created during rehabilitation	
PART 2: APPLICATION DOCUMENTS			
Prepare and attach the following items:			
<input type="checkbox"/> General description of the facility (year built, original use, most recent use, number of stories, square footage)	<input type="checkbox"/> Time schedule for undertaking and completing the facility's rehabilitation		
<input type="checkbox"/> General description of the rehabilitated facility's proposed use	<input type="checkbox"/> Statement of the economic advantages expected from the exemption		
<input type="checkbox"/> Description of the general nature and extent of the rehabilitation to be undertaken	<input type="checkbox"/> Legal description		
<input type="checkbox"/> Descriptive list of the fixed building equipment that will be a part of the rehabilitated facility			
PART 3: APPLICANT CERTIFICATION			
Name of Authorized Company Officer (no authorized agents)	Telephone Number		
Fax Number	E-mail Address		
Street Address	City	State	ZIP Code
<p><i>I certify that, to the best of my knowledge, the information contained herein and in the attachments is truly descriptive of the property for which this application is being submitted. Further, I am familiar with the provisions of Public Act 210 of 2005, as amended, and to the best of my knowledge the company has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local governmental unit and the issuance of a Commercial Rehabilitation Exemption Certificate by the State Tax Commission.</i></p> <p><i>I further certify that this rehabilitation program, when completed, will constitute a rehabilitated facility, as defined by Public Act 210 of 2005, as amended, and that the rehabilitation of this facility would not have been undertaken without my receipt of the exemption certificate.</i></p>			
Signature of Authorized Company Officer (no authorized agents)	Title	Date	

**PART 4: ASSESSOR RECOMMENDATIONS** (assessor of LGU must complete Part 4)

Provide the Taxable Value and State Equalized Value of Commercial Property, as provided in Public Act 210 of 2005, as amended, for the tax year immediately preceding the effective date of the certificate (December 31 of the year approved by the STC).

	Taxable Value	State Equalized Value (SEV)
<b>Land</b>		
<b>Building(s)</b>		

Name of Local Government Body	Date of Action on Application
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Assessor's Name (first and last)	Telephone Number
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Fax Number	E-mail Address
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**PART 5: LOCAL GOVERNMENT ACTION** (clerk of LGU must complete Part 5)

Action Taken By LGU (attach a certified copy of the resolution):

- Exemption approved for \_\_\_\_\_ years, ending December 30, \_\_\_\_\_ (not to exceed 10 years)
- Exemption Denied

Date District Established (attach resolution for district)	Local Unit Classification Identification (LUCI) Code	School Code
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**PART 6: LOCAL GOVERNMENT CLERK CERTIFICATION** (clerk of LGU must complete Part 6)

Clerk's Name (first and last)	Telephone Number
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Fax Number	E-mail Address
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Mailing Address	City	State	ZIP Code
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LGU Contact Person for Additional Information	LGU Contact Person Telephone Number	Fax Number
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*I certify that, to the best of my knowledge, the information contained in this application and attachments is complete and accurate and hereby request the State Tax Commission issue a Commercial Rehabilitation Exemption Certificate, as provided by Public Act 210 of 2005, as amended.*

Clerk Signature	Date
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The clerk must retain the original application at the local unit and mail one copy of the completed application with attachments to:

State Tax Commission  
 Michigan Department of Treasury  
 P.O. Box 30471  
 Lansing, MI 48909

# **Instructions for Completing Form 4507**

## **Application for Commercial Rehabilitation Exemption Certificate**

The Commercial Rehabilitation Exemption Certificate was created by Public Act 210 of 2005, as amended. The application is initially filed, reviewed, and approved by the LGU and then reviewed and approved by the Michigan State Tax Commission. According to Section 3 of Public Act 210 of 2005, as amended, the LGU must establish a Commercial Rehabilitation District. **Rehabilitation may commence after establishment of the Commercial Rehabilitation District.**

### **Owner / Applicant Instructions**

1. Complete Parts 1, 2 and 3 of application
2. Prepare and attach all documents required under Part 2 of the application:
  - a. General description of the facility (year built, original use, most recent use, number of stories, square footage)
  - b. General description of the rehabilitated facility's proposed use
  - c. Description of the general nature and extent of the rehabilitation to be undertaken
  - d. Descriptive list of the fixed building equipment that will be a part of the rehabilitated facility
  - e. Time schedule for undertaking and completing the facility's rehabilitation
  - f. Statement of the economic advantages expected from the exemption
  - g. Legal description of the facility
3. Submit the application and all attachments to the clerk of the LGU where the property is located

### **LGU Assessor Instructions**

Complete Part 4 of the application.

### **LGU Clerk Instructions**

1. After LGU action, complete Part 5 of the application.
2. After reviewing the application for complete and accurate information, complete Part 6 and sign the application to certify the application meets the requirements as outlined by Public Act 210 of 2005, as amended.
3. Assemble the following for a complete application:
  - a. Completed *Application for Commercial Rehabilitation Exemption Certificate* (Form 4507)
  - b. All required attachments listed under Part 2
  - c. A copy of the resolution by the LGU establishing district
  - d. A certified copy of the resolution by the LGU approving the application
4. Submit the complete application to:

State Tax Commission  
P.O. Box 30471  
Lansing, MI 48909

### **Application Deadline**

The State Tax Commission must receive complete applications on or before October 31 to ensure processing and certificate issuance for the following tax year. Applications received after October 31 may not be processed in time for certificate issuance for the following tax year.

For guaranteed receipt by the State Tax Commission, send applications and attachments via certified mail.

If you have questions or need additional information or sample documents, visit our website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) or call (517) 335-4410.