

**SOLAR ENERGY FACILITIES TAXATION ACT (EXCERPT)**  
**Act 108 of 2023**

**211.1155 Qualified local governmental unit; approval or disapproval by resolution.**

Sec. 5.

(1) The legislative body of the qualified local governmental unit, not more than 120 days after receipt of the application by the clerk, shall by resolution either approve or disapprove the application for a certificate in accordance with all provisions of this act. The clerk shall retain the original of the application and resolution. If approved, the clerk shall forward a copy of the application, the resolution, and the assessed and taxable value estimate referenced in section 4(4) to the commission within 60 days after approval or before September 30 of the year, whichever is first, in order for the applicant to be able to receive the certificate for the following year. If the application is determined to be incomplete, the clerk shall notify the applicant in writing within 60 days after receipt of the incomplete application, describing the deficiency and requesting the additional information. The 120-day period is reset and tolled upon notification by the clerk of a deficiency until all of the information requested in writing by the clerk is received by the qualified local governmental unit. The applicant has 60 days to correct the deficiency, or the application is void unless the applicant and the qualified local governmental unit agree in writing to an extension of this period not to exceed an additional 30 days. The extension agreement must be completed in a form and manner prescribed by the commission. The determination of the completeness of an application is not an approval of the application. If the application is disapproved, the reasons must be set forth in writing in the resolution, and the clerk shall send, by certified mail, a copy of the resolution to the applicant, the assessor, and the commission. A resolution approving the application is not effective unless approved by the commission as provided in section 6.

(2) Within 14 days after the adoption of a resolution disapproving the application under subsection (1), the owner or lessee may request the legislative body of the qualified local governmental unit to reconsider the application by submitting information not previously included in the application submitted under section 4. Within 60 days after receipt of the request for reconsideration, the legislative body of the qualified local governmental unit shall review the new information and by resolution either approve or disapprove the request for reconsideration in accordance with subsection (1).

(3) The actions by a qualified local governmental unit to either approve or disapprove an application for a certificate within this act are discretionary and are for solar energy facilities tax purposes only.

**History:** 2023, Act 108, Imd. Eff. July 27, 2023