

PLANT REHABILITATION AND INDUSTRIAL DEVELOPMENT DISTRICTS (EXCERPT)
Act 198 of 1974

207.561a Facility subject to industrial facilities exemption certificate; exemption for eligible manufacturing personal property; extension; filing combined document; "eligible manufacturing personal property" and "eligible personal property" defined.

Sec. 11a.

(1) If a facility was subject to an industrial facilities exemption certificate on or after December 31, 2012, notwithstanding any other provision of this act to the contrary, that portion of the facility that is eligible manufacturing personal property shall remain subject to the industrial facilities tax and shall remain exempt from ad valorem property taxes as provided in section 8 until that eligible manufacturing personal property would otherwise be exempt from the collection of taxes under section 9m, 9n, or 9o of the general property tax act, 1893 PA 206, MCL 211.9m, 211.9n, and 211.9o. The holder of an industrial facilities exemption certificate that has been extended under this subsection shall indicate that portion of a facility that is eligible manufacturing personal property by annually filing the combined document required under section 9m or 9n of the general property tax act, 1893 PA 206, MCL 211.9m and 211.9n, with the assessor of the township or city in which the eligible manufacturing personal property is located by the date required under section 9m or 9n of the general property tax act, 1893 PA 206, MCL 211.9m and 211.9n.

(2) As used in this section:

(a) "Eligible manufacturing personal property" means that term as defined in section 9m of the general property tax act, 1893 PA 206, MCL 211.9m.

(b) "Eligible personal property" means that term as defined in section 3(e)(iii) of the state essential services assessment act, 2014 PA 92, MCL 211.1053.

History: Add. 2012, Act 397, Eff. Mar. 28, 2013 ;-- Am. 2015, Act 123, Imd. Eff. July 10, 2015 ;-- Am. 2016, Act 110, Imd. Eff. May 6, 2016 ;-- Am. 2017, Act 264, Eff. Dec. 31, 2017

Compiler's Notes: Enacting section 1 of Act 397 of 2012 provides: "Enacting section 1. Section 11a of 1974 PA 198, MCL 207.561a, as added by this amendatory act, is repealed if House Bill No. 6026 of the 96th Legislature is not approved by a majority of the qualified electors of this state voting on the question at an election to be held on the August regular election date in 2014."

Compiler's Notes: HB 6026, referred to in enacting section 1, became 2012 PA 408. The act did not appear on the August 5, 2014 primary ballot.