

NEIGHBORHOOD ENTERPRISE ZONE ACT (EXCERPT)
Act 147 of 1992

207.781 Revocation, expiration, or extension of certificate; rescission of revocation.

Sec. 11.

(1) On receipt of a request by certified mail to the qualified assessing authority by the holder of a neighborhood enterprise zone certificate requesting revocation of the certificate, the qualified assessing authority by order shall revoke the certificate.

(2) A certificate issued before January 1, 2017 expires if the owner fails to complete the filing requirements under section 10 within 2 years of the date the certificate was issued. A certificate issued after December 31, 2016 expires if the owner fails to complete the filing requirements under section 10 within 3 years of the date the certificate was issued. The holder of the certificate may request in writing to the qualified assessing authority before the expiration of the certificate or within 1 year of the expiration of the certificate, a 1-year automatic extension of the deadlines provided in this subsection if the owner has proceeded in good faith with the construction or rehabilitation of the facility in a manner consistent with the purposes of this act and the delay in completion or occupancy by an owner is due to circumstances beyond the control of the holder of the certificate. The holder of a certificate issued before March 23, 2020 may request in writing to the qualified assessing authority not later than 1 year after the expiration of the certificate, a 1-year automatic extension of deadlines provided in this subsection, in addition to any extensions already exercised by the holder of the certificate. On request of the governing body of the local governmental unit, the qualified assessing authority shall extend the certificate if the new facility has not been occupied.

(3) The certificate for a homestead facility or new facility is automatically revoked if the homestead facility or new facility is no longer a homestead as that term is defined in section 7a of the general property tax act, 1893 PA 206, MCL 211.7a. However, if the owner or any subsequent owner submits a certificate before the revocation is effective, the qualified assessing authority, on application of the owner, shall rescind the order of revocation. If the certificate is submitted after revocation of the certificate, the qualified assessing authority, on application of the owner, shall reinstate the certificate for the remaining period of time for which the original certificate would have been in effect.

(4) If the owner of the facility fails to make the annual payment of the neighborhood enterprise zone tax and the ad valorem property tax on the land under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, the qualified assessing authority by order shall revoke the certificate. However, if payment of these taxes is made before the revocation is effective, the qualified assessing authority, on application of the owner, shall rescind the order of revocation. If payment of these taxes and any subsequent ad valorem property tax due on the facility is made after revocation of the certificate, the qualified assessing authority, on application of the owner, shall reinstate the certificate for the remaining period of time for which the original certificate would have been in effect.

(5) If a homestead facility, a new facility, or a rehabilitated facility ceases to have as its primary purpose residential housing, the qualified assessing authority by order shall revoke the certificate for that facility. A new or rehabilitated facility does not cease to be used for its primary purpose if it is temporarily damaged or destroyed in whole or in part.

(6) If the governing body of a local governmental unit determines that a homestead facility, a new facility, or a rehabilitated facility is not in compliance with any local construction, building, or safety codes and notifies the qualified assessing authority by certified mail of the noncompliance, the qualified assessing authority by order shall revoke the certificate.

(7) The revocation is effective beginning the December 31 following the date of the order or, if the certificate is automatically revoked under subsection (3), the December 31 following the automatic revocation. The qualified assessing authority shall send by certified mail copies of the order of revocation to the holder of the certificate and to the assessor of that local governmental unit, and to the legislative body of each taxing unit that levies taxes upon property in the local governmental unit in which the new facility or rehabilitated facility is located.

History: 1992, Act 147, Imd. Eff. July 16, 1992 ;-- Am. 2001, Act 217, Imd. Eff. Dec. 28, 2001 ;-- Am. 2005, Act 339, Imd. Eff. Jan. 3, 2006 ;-- Am. 2008, Act 284, Imd. Eff. Sept. 29, 2008 ;-- Am. 2020, Act 3, Imd. Eff. Jan. 27, 2020 ;-- Am. 2021, Act 44, Imd. Eff. July 1, 2021 ;-- Am. 2022, Act 188, Imd. Eff. July 25, 2022