

Macomb Township  
54111 Broughton Road  
Macomb, MI 48042  
(586) 922-0710 x 3



**APPLICATION PACKET  
FOR  
INDUSTRIAL FACILITIES EXEMPTION (IFT)  
CERTIFICATE  
(a.k.a. Tax Abatement or Speculative Building)**

**APPLICANTS TAKE NOTICE OF THE FOLLOWING:**

All applications must contain each and every page from this application packet, including the checklist and any unused pages. If your application does not include all items, it will not be received by the Clerk's Office.

Please use only the forms provided with this application. No other forms, however similar, will be accepted.

This application packet was prepared in accordance with Public Act 198 of 1974 as amended.

**Kristi L. Pozzi  
Township Clerk**

## **CHECKLIST OF DOCUMENTS REQUIRED FOR APPLICATION FOR INDUSTRIAL FACILITIES TAX EXEMPTION (IFT) CERTIFICATE/SPECULATIVE BUILDING**

MACOMB TOWNSHIP  
54111 BROUGHTON ROAD  
MACOMB, MICHIGAN 48042  
(586) 992-0710 EXT. 3

Please place a check mark in the box next to each item as you assemble the following required information. When complete, submit the completed application package to the Macomb Township Clerk's Office.

Payment of review fee of \$500.00. Please make your check payable to **"Macomb Twp. Treasurer."**

One (1) completed original and three (3) copies of the completed IFT Certificate Application form (Form L4380) as established by the State Tax Commission. The application can be obtained by visiting the State Treasury website at [michigan.gov/treasury](http://michigan.gov/treasury) then scroll down to the "Treasury Forms" box and click on: Property Tax Forms, then Property Tax – Abatement/Exemption. This form will ask the applicant to provide the following:

- A complete list of new machinery, equipment, furniture and fixtures which will be used in the facility. The list should include description, type, identification, date of (expected) acquisition/installation by month/day/year, and (expected) cost.
- If construction has already commenced, proof of the date construction started (groundbreaking) such as building permits, footing inspection reports, certified statements or affidavit from the contractor. Start of construction may not occur more than 6 months before the filing of this application (§207.559(2)(c) of PA 198 of 1974).

Verification that the petitioner bears the tax liability for both ad valorem and personal tax for the subject property. You may use the Affidavit of Ownership form, found on page 3.

Two (2) copies of Proof of Ownership; Land Contract, Affidavit of Land Contract, Option/Purchase Agreement, Deed, etc.

One (1) completed Verification of Recorded Legal Property form, found on page 4. This form must include an accurate legal description showing the specific location of the property within which the proposed exempt use will take place.

### **APPLICANTS TAKE NOTICE OF THE FOLLOWING:**

1. **Legal Basis.** This application packet was prepared in accordance with Public Act 198 of 1974, as amended. All section references, except where otherwise noted, refer to this act.
2. **Submittal Deadline.** Submittal of an IFT application **MUST** be received by the Township not later than six (6) months after commencement of the project. The Industrial Development District must be established before an IFT application can be accepted.
3. **Attendance Required at Public Hearing.** The Macomb Township Board of Trustees requires the Petitioner or their Representative to be present at the Public Hearing, otherwise the item will be tabled to another meeting date.
4. **Forms.** Please use only the forms provided with this application. No other forms, however, similar, will be accepted.

## **Industrial Facilities Tax Exemption (IFT) Certificate Review Process**

**Step 1:** Applicant submits a completed application form as prescribed by the State Tax Commission. Items required include a general description of the facility and its proposed use, the general nature and extent of the proposed restoration, replacement or construction, a descriptive list of equipment that will be part of the facility and a timeline for the project.

**Step 2:** The Clerk's Office will verify that the property in question is located in a previously established IDD. If an IDD has not already been established, the applicant must first request the Township Board establish a district as required by law.

**Step 3:** The Clerk's Office will send a copy of the application to the Township Attorney for review and verification. A copy is also sent to the Township Assessor for their files.

**Step 4:** If approved by the attorney, the item will be placed on the next available Board of Trustees agenda for consideration of the application. The Board of Trustees will set a Public Hearing date.

**Step 5:** The item is placed on the next available Board of Trustees agenda for a Public Hearing (see MCL 207.555(2)). Notice of the hearing shall be sent by regular mail to the Township Assessor and the legislative body of each taxing unit within the district that collects ad valorem taxes (see MCL 207.555(2)). The applicant must be present at the public hearing.

**Step 6:** The Clerk's Office drafts a Resolution and Abatement Agreement, according to State requirements, for consideration by the Board to either approve or disapprove the application.

**Step 7:** The Board holds the public hearing and takes action on the request. The board shall, by resolution, state its decision to either approve or disapprove the application. If denied, the reasons shall be set forth in writing in the resolution. If approved, the Board shall set the number of years of which the district will be valid and they will instruct the Clerk to sign the resolution (see MCL 207.556).

**Step 8:** The Township and the operator of the facility will execute an agreement outlining the conditions and recourses to be upheld during the abatement period.

**Step 9:** If necessary, Forms T-1044A and/or T-1044, as created by the State Tax Commission, shall be completed. These are necessary if the abated SEV exceeds 5% of the Township's total SEV.

**Step 10:** If the application is approved, the Clerk shall forward the application, resolution and other necessary information to the State Tax Commission (see MCL 207.556), or as required by the State.

**Step 11:** After review by the State Tax Commission, they will send the Industrial Facilities Exemption Certificate or notice that the application was denied to the Township by certified mail (see MCL 207.557(2)), or as policy is dictated by the State.

**Step 12:** A copy of the Exemption Certificate shall be kept for the file, and another sent to the Assessor's Office for implementation.

**AFFIDAVIT OF OWNERSHIP**

PLEASE TAKE NOTICE that an Affidavit of Ownership must be filed with all development and variance applications in Macomb Township. Proof of ownership or interest in the property must be attached (i.e. deed, land contract, option agreement, lease, etc.). This requirement must be fulfilled in order to promptly process your application.

If the applicant is not the fee titleholder of the subject property, he/she is a purchaser according to \_\_\_\_\_, it is necessary to establish the fee title holder's intention and *Land Contract, Option, Lease, etc.* desire to have the subject property receive Township approval.

(I), (We), \_\_\_\_\_, the undersigned fee title owner(s) of property *Name* hereinafter referenced, acknowledge (my) (our) agreement to permit/allow the property described within the attached application for \_\_\_\_\_ received consideration by Macomb *Type or Application to be Filed* Township.

(I), (We) further authorize \_\_\_\_\_ as a(n) \_\_\_\_\_ of the *Name of Applicant* *Recite Applicant's Interest in Property* property, to process an Application with the Township of Macomb on (my) (our) behalf.

\_\_\_\_\_  
*Name* *Owner* *Name* *Owner*

\_\_\_\_\_  
*Name* *Owner* *Name* *Owner*

**THIS FORM RELATES TO PROPERTY WITH THE FOLLOWING PARCEL NUMBER:**

08 - \_ \_ - \_ \_ - \_ \_

STATE OF MICHIGAN  
ss.  
COUNTY OF MACOMB

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally appeared \_\_\_\_\_ To me known to be the person(s) described in and who executed the foregoing instrument and acknowledged that \_\_\_\_\_ executed the same as \_\_\_\_\_ free act and deed.

\_\_\_\_\_  
Notary Public  
Macomb County, Michigan

My Commission Expires: \_\_\_\_\_  
Acting in Macomb County, Michigan

**VERIFICATION OF RECORDED LEGAL PROPERTY**

**PROJECT NAME:** \_\_\_\_\_

**PERMANENT PARCEL NO. 08 - - - - -**

**PUBLIC ROAD(S) FRONTAGE:** \_\_\_\_\_

**ADDRESS OF PARCEL (if available):** \_\_\_\_\_

**OWNER'S NAME:** \_\_\_\_\_

**ADDRESS OF OWNER:** \_\_\_\_\_

**LEGAL DESCRIPTION  
(INSERT HERE)**

**\*If the legal description below does not follow an existing parcel boundary,  
please attach a survey of the proposed area that is described. \***

**\*If the legal description below described an area encompassing more than one  
parcel number, please submit a copy of this form for each parcel, or portion  
thereof, involved. \***

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**Do Not Write Below This Line – Assessor's Use Only**

Is the property proposed for use properly recorded with Macomb Township? Yes / No

If no, does the proposed description fall within the boundaries of the parcels identified? Yes / No

COMMENTS:

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**Kim Patterson, Township Assessor**