

# APPLICATION PROCESS

## Industrial Facilities Tax Abatement Process

The City of Burton encourages quality development and redevelopment of the city's industrial tax base through the controlled use of IFT's (Industrial Facility Exemption Certificates) commonly known as tax abatements. These abatements are granted as provided by Michigan Public Act 198 of 1974, as amended, and can entitle a facility to a 50% exemption from ad valorem real and personal property taxes for a period of up to 12 years. This page presents information about the tax abatement process but is not meant to be an all-encompassing guide. A link at the end of this page to a State of Michigan web site provides detailed information on the abatement process as well as a copy of the State required application form 1012 (formerly L4380). Additional questions may be addressed to City of Burton Assessor Stacey Bassi, MAAO, PPE, send email to [s.bassi@ci.burton.mi.us](mailto:s.bassi@ci.burton.mi.us) or phone 810-743-1500.

## ELIGIBLE FACILITIES

### A. ELIGIBLE FACILITIES

P.A. 198 of 1974 is designed to provide a stimulus in the form of significant tax incentives to industry to renovate and expand aging plants, build new plants, and promote establishment of research and development laboratories and retain employment. Facilities that would qualify are those that manufacture or process goods or materials, with this including that company's offices, engineering, research and development, warehouse or parts distribution. In 2000, P.A. 198 was amended to also include high-technology activity.

The exemption applies to buildings, building improvements, machinery, equipment, furniture and fixtures. Real property and personal property, owned or leased, are eligible provided the lessee is liable for payments of taxes on the property. Only the specific project named in the application is eligible for an Industrial Facilities Exemption Certificate. Any existing buildings and equipment in place prior to construction of a new facility are not exempt. Land is specifically excluded from the benefits of the act and is fully taxable.

For more information, contact the Michigan Economic Development Corporation at 517-373-9808 or visit our website at [www.michigan.org](http://www.michigan.org)

### B. REQUIREMENTS

A request for establishment of a plant rehabilitation district or industrial development district can only be filed for a proposed facility where construction, acquisition, alteration or installation of equipment has not begun at the time of filing the request.

Applications for facility exemption certificates must be filed not later than six months after the beginning of restoration, replacement or construction of the facility.

Each application must include an agreement signed by the City of Burton and the operator of the facility outlining conditions/recourse to be upheld during the term of the abatement. This agreement includes a required statement that no payment of any kind in excess of the fee allowed by Public Act 198 was made or promised in exchange for favorable consideration of the exemption certificate.

### C. PROCEDURE

Requesting a tax abatement is a two step process. First, an Industrial Development District (IDD) must be established. The request to establish the IDD must be submitted to the City before the project (building construction or addition, machinery and equipment installation, etc.) is begun. (IDD application is available under from the assessor's office) This process usually takes about a month because a required public hearing must be scheduled before the City Council and proper public notice must be given.

After City Council has approved the IDD, the second step of the process, the application for an Industrial Facility Exemption Certificate (IFT), can begin. In addition to Form 1012 (available under from the assessor's office), the applicant must also submit a signed City of Burton IFT Agreement (available under from the assessor's office). After review of the application by the Economic Development Director and City Assessor, the Mayor makes a recommendation to the City Council on the number of years of abatement (maximum allowable under state law is 12 years). The City of Burton Industrial Facilities Abatement Guidelines, Revised June 2006, are used to make the recommendation (See Abatement Guidelines under from the assessor's office). This part of the process takes about two weeks and requires an administrative hearing before the City Council.

Following City Council approval, the City Clerk sends the application to the State Tax Commission for final approval. State Tax Commission Rule No. 57 states that a complete application (with all required attachments) received by the State Tax Commission on or before October 31 will be acted on by the Commission before December 31 of that year. Applications received after October 31 will be processed contingent upon staff availability.

#### **OTHER BUSINESS INCENTIVES**

For the convenience of visitors to this web page, we are providing a link to the State of Michigan web site where there are guides, questions and answers, forms and contacts related to the Industrial Facilities Exemption Certificate, as well as other business incentives such as: Obsolete Property Rehabilitation Act (OPRA), loans, job retention grants, Brownfield Redevelopment, etc.

Click [HERE](#) to go to state Web site.

# ADMINISTRATIVE RULES OF THE STATE TAX COMMISSION

## Part 5. Industrial Facilities Exemption Certificate

### **R 209.51 Certificate application**

**Rule 51.** An application for an industrial facilities exemption certificate for a facility to be situated in a previously established rehabilitation district or industrial development district shall be made on form L-4380 prescribed by and furnished by the commission. The form shall be completely filled out. A local legislative body shall not act on an application for an industrial facilities exemption certificate which is not complete in every detail.

### **R 209.52 Notice of project abandonment or construction delay**

**Rule 52.** The holder of an industrial facilities exemption certificate shall notify the local unit, within 30 days, when a project for which the certificate was issued is abandoned. When a project is not abandoned but there is no construction progress for 180 days, the certificate holder shall notify the local unit of government within 210 days from the cessation of construction activity. The local unit of government shall inform the commission, in writing, within 10 days of receipt of notice of abandonment or delay.

### **R 209.53 Extension of time to complete project; request**

**Rule 53.** (1) A request for an extension of time for completion of a project, including the installation of all tangible personal property, provided for in section 15(2) of Act No. 198 of the Public Acts of 1974, as amended, being 207.565 (2) of the Michigan Compiled Laws, shall be filed with the local unit of government.

(2) Upon receipt of a request for extension, the local unit may do any of the following:

(a) Deny the request

(b) Approve the request with no change in the ending date of the certificate as issued.

(c) Approve the extension of time for the completion of the project and a revised ending date on the certificate.

(3) A request for an extension of time for the completion of a project shall be filed with the commission by the certificate holder and shall be accompanied by a resolution of approval adopted by the local governmental unit.

### **R 209.54 Revision of final project cost; approval; request for revised certificate**

**Rule 54.** (1) If the final cost of a project, either the real or tangible personal property components, will be greater by more than 10% of the estimated amount in item 6 of application form L-4380, a certificate holder shall request that the local governmental unit approve the revised cost.

(2) If a local unit of government approves a revised cost in accordance with subrule (1) of this rule, the holder of the certificate shall request that the commission issue a revised certificate. The request shall be accompanied by a copy of a resolution of approval adopted by the local governmental unit.

### **R 209.55 Notification of date of project completion; filing of final cost**

**Rule 55.** (1) The applicant for an industrial facilities exemption certificate or a holder of a certificate shall notify the assessing officer and the commission of the date of completion as explained in section 16 of Act No. 198 of the Public Acts of 1974, as amended, being 207.566 of the Michigan Compiled Laws.

(2) The notification of completion of the project shall be filed within 30 days of completion.

(3) The final cost of a facility shall be filed with the assessing officer and the commission within 90 days after completion.

**R 209.56 Certificate duration; extension of expiration date**

**Rule 56.** (1) A certificate for an industrial facilities exemption shall not issue for a term longer than an existing lease on real estate.

(2) The commission shall extend the expiration date of a certificate upon receipt of a request from the holder and a copy of a renewal of the lease up to the maximum number of years approved by the local governmental unit.

**R 209.57 Consideration of application**

**Rule 57.** All complete applications for industrial facilities exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application received on or after November 1 shall be considered by the commission contingent upon staff availability. Eff.: February 25, 1982

## GUIDELINES FOR NOTIFICATION OF TRANSFER FOR AN INDUSTRIAL FACILITIES TAX EXEMPTION CERTIFICATE

P.A. 198 of 1974, as amended

### **Notification Requirements when Transferring an Existing Certificate:**

Sec. 21(1): An industrial facilities exemption certificate may be transferred and assigned by the holder of the industrial facilities exemption certificate to a new owner or lessee of the facility but only with the approval of the local governmental unit and the commission after application by the new owner or lessee, and notice and hearing in the same manner as provided in section 5 for the application for a certificate.

#### **Notification Requirements to Approve an Application:**

Sec. 5(1): After the establishment of a district, the owner or lessee of a facility may file an application for an industrial facilities exemption certificate with the clerk of the local governmental unit that established the plant rehabilitation district or industrial development district. The application shall be filed in the manner and form prescribed by the commission. The application shall contain or be accompanied by a general description of the facility and a general description of the proposed use of the facility, the general nature and extent of the restoration, replacement, or construction to be undertaken, a descriptive list of the equipment that will be a part of the facility, a time schedule for undertaking and completing the restoration, replacement, or construction of the facility, and information relating to the requirements in section 9.

(2) Upon receipt of an application for an industrial facilities exemption certificate, the clerk of the local governmental unit shall notify in writing the assessor of the assessing unit in which the facility is located or to be located, and the legislative body of each taxing unit that levies ad valorem property taxes in the local governmental unit in which the facility is located or to be located. Before acting upon the application, the legislative body of the local governmental unit shall afford the applicant, the assessor, and a representative of the affected taxing units an opportunity for a hearing.

(3) The local governmental unit may charge the applicant an application fee to process an application for an industrial facilities exemption certificate. The application fee shall not exceed the actual cost incurred by the local governmental unit in processing the application or 2% of the total property taxes abated under this act for the term that the industrial facilities exemption certificate is in effect, whichever is less. A local governmental unit shall not charge an applicant any other fee under this act.

## GUIDELINES FOR LOCAL UNIT APPROVAL/DENIAL OF INDUSTRIAL FACILITIES TAX EXEMPTION APPLICATIONS

P.A. 198 of 1974, as amended

### **Application Requirements:**

Sec. 5(1): After the establishment of a district, the owner or lessee of a facility may file an application for an industrial facilities exemption certificate with the clerk of the local governmental unit that established the plant rehabilitation district or industrial development district. The application shall be filed in the manner and form prescribed by the commission. The application shall contain or be accompanied by a general description of the facility and a general description of the proposed use of the facility, the general nature and extent of the restoration, replacement, or construction to be undertaken, a descriptive list of the equipment that will be a part of the facility, a time schedule for undertaking and completing the restoration, replacement, or construction of the facility, and information relating to the requirements in section 9.

### **Notification Requirements to Approve an Application:**

Sec. 5(2): Upon receipt of an application for an industrial facilities exemption certificate, the clerk of the local governmental unit shall notify in writing the assessor of the assessing unit in which the facility is located or to be located, and the legislative body of each taxing unit that levies ad valorem property taxes in the local governmental unit in which the facility is located or to be located. Before acting upon the application, the legislative body of the local governmental unit shall afford the applicant, the assessor, and a representative of the affected taxing units an opportunity for a hearing.

### **Local Unit Approval or Denial & Deadline to File With State Tax Commission:**

Sec. 6: The legislative body of the local governmental unit, not more than 60 days after receipt by its clerk of the application, shall by resolution either approve or disapprove the application for an industrial facilities exemption certificate in accordance with section 9 and the other provisions of this act. If disapproved, the reasons shall be set forth in writing in the resolution. If approved, the clerk shall forward the application to the commission within 60 days of approval or before October 31 of that year, whichever is first, in order to receive the industrial facilities exemption certificate effective for the following year. If disapproved, the clerk shall return the application to the applicant. The applicant may appeal the disapproval to the commission within 10 days after the date of the disapproval.

## **GUIDELINES FOR ESTABLISHING AND TERMINATING PLANT REHABILITATION AND INDUSTRIAL DEVELOPMENT DISTRICTS**

P.A. 198 of 1974, as amended

### **Local Unit Initiative or Property Owner Written Request:**

Sec. 4(2): The legislative body of a local governmental unit may establish a plant rehabilitation district or an industrial development district on its own initiative or upon a written request filed by the owner or owners of 75% of the state equalized value of the industrial property located within a proposed plant rehabilitation district or industrial development district. This request shall be filed with the clerk of the local governmental unit.

### **Timely Filing of Request:**

Sec. 4(3): Except as provided in section 9(2)(h), after December 31, 1983, a request for the establishment of a proposed plant rehabilitation district or industrial development district shall be filed only in connection with a proposed replacement facility or new facility, the construction, acquisition, alteration, or installation of or for which has not commenced at the time of the filing of the request. The legislative body of a local governmental unit shall not establish a plant rehabilitation district or an industrial development district pursuant to subsection (2) if it finds that the request for the district was filed after the commencement of construction, alteration, or installation of, or of an acquisition related to, the proposed replacement facility or new facility. This subsection shall not apply to a speculative building.

### **Notice to Establish District:**

Sec. 4(4): Before adopting a resolution establishing a plant rehabilitation district or industrial development district, the legislative body shall give written notice by certified mail to the owners of all real property within the proposed plant rehabilitation district or industrial development district and shall hold a public hearing on the establishment of the plant rehabilitation district or industrial development district at which those owners and other residents or taxpayers of the local governmental unit shall have a right to appear and be heard.

### **Finding and Determination of District - 50% of SEV:**

Sec. 4(5): The legislative body of the local governmental unit, in its resolution establishing a plant rehabilitation district, shall set forth a finding and determination that property comprising not less than 50% of the state equalized valuation of the industrial property within the district is obsolete.

### **Terminating of an Established District:**

Sec. 4(8): A local governmental unit, by resolution of its legislative body, may terminate a plant rehabilitation district or an industrial development district, if there are no industrial facilities exemption certificates in effect in the plant rehabilitation district or the industrial development district on the date of the resolution to terminate.

### **Notification for Terminating a District:**

Sec. 4(9): Before acting on a proposed resolution terminating a plant rehabilitation district or an industrial development district, the local governmental unit shall give at least 14 days' written notice by certified mail to the owners of all real property within the plant rehabilitation district or industrial development district as determined by the tax records in the office of the assessor or the treasurer of the local tax collecting unit in which the property is located and shall hold a public hearing on the termination of the plant rehabilitation district or industrial development district at which those owners and other residents or taxpayers of the local governmental unit, or others, shall have a right to appear and be heard.

## **P.A. 198 TAX ABATEMENT PROCESS**

### **COMPANIES – Steps to Follow in the Tax Abatement Application Process**

#### **A. Establishment of an industrial Development District:**

1. Before commencement of the project, a request to establish the district must be filed with the clerk by the owner(s) of 75% of SEV in the district, or by the initiative of the local government unit.

2. Furnish the local unit with a legal description of the property and possibly complete a local form of application for the district.

3. Attend the public hearing and explain the proposed project.

**B. Application for industrial Facilities Exemption Certificate:**

1. File Application (1 original and 9 copies of Form L4380) with clerk no later than 6 months after commencement of project, and after district has been established.

2. 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) acquisitions by month/day/year, and (expected) cost. Pollution control facilities which you intend to apply for under P.A. 250 of 1965, as amended (air) and P.A. 222 of 1966 (water), are to be listed separately.

3. Complete list of existing machinery, equipment, furniture and fixtures which will be replaced or renovated, Complete list of existing machinery, equipment, furniture and fixtures which will continue to be used in the facility. The list should include description type, identification year of acquisition and original cost. (Not applicable to a new facility or speculative building.)

4. Furnish proof of date of construction started (groundbreaking) such as building permit, footings inspection report, certified statement or affidavit from contractor. Personal property only applications should have attached a certified statement or affidavit as proof of the date personal property installation commenced. Project must be completed within two (2) years.

5. Complete copy of lease agreement as executed, if applicable, verifying lessee has ad valorem real and personal tax liability.

6. Transfer of Employment (one or more jobs) if applicable: An Industrial Facilities Exemption Certificate can be issued only if the governing body of the unit from which employment is to be transferred consents by resolution to the granting of the certificate. If employment is to be transferred to the new or rehabilitated facility from more than one local government unit, each unit from which employment will be transferred must give its consent.

**7. Attend the public hearing and explain the proposed project.**

8. Please note Application received by the State Tax Commission after December 31, 1997 must include an agreement signed by the local unit and operator of the facility outlining conditions/recourses to be upheld during the abatement. This shall include an affidavit which stated the no payment of any kind in excess of the fee allowed by Act 198 has been made or promised in exchange for favorable consideration of this exemption application.

**LOCAL UNITS – Steps to follow in the Tax Abatement Application Process**

**A. Establishment of an Industrial Development District:**

1. Before commencement of the project, a request to establish the district must be filed with the clerk by the owner(s) of 75% of SEV in the district, or by the initiative of the local government unit.

2. Establish district boundaries with legal description.

3. Set a time and place for the public hearing.

4. Mail a written notice of the hearing to all owners of real property within the proposed district and publish a notice for residents and taxpayers consistent with established local practice.

5. Hold a public hearing and pass a resolution approving the district.

6. Plant Rehabilitation districts Only: Include 50% finding of obsolescence in Plant Rehabilitation District resolution and statement by the assessor showing the SEV of the obsolete facility.

**B. Application for industrial Facilities Exemption Certificate:**

1. File application (1 original and 3 copies of Form L4380) with clerk no later than 6 months after commencement of project, and after district has been established.

2. Set a time and place for the public hearing.

3. Send written notice of the hearing by certified mail to applicant, assessor, and each affected ad valorem taxing unit.

4. Hold a public hearing on approving the application.



5. Pass resolution approving the application and setting the number of years.
6. Please Note Applications received by the State Tax Commission after December 31, 1997 must include an agreement signed by the local unit and operator of the facility outlining conditions/recourses to be upheld during the abatement. This shall include an affidavit which states that no payment of any kind in excess of the fee allowed by Act 198 has been made or promised in exchange for favorable consideration of this exemption application.
7. Complete Form T-1044A and/or T-1044, if abated SEV exceeds 5% of the total SEV of the local unit.
8. If disapproved, the reasons shall be set forth in writing in the resolution.
9. Forward copies of the application resolution, notice, and attachments to the State Tax Commission for review and issuance/denial of Industrial Facilities Exemption Certificate.
10. Approved application (with attachments) must be received at the State Tax Commission by October 31 to receive consideration and action by December 31.

C. Speculative Buildings:

1. A speculative building resolution must be approved by the local unit prior to the identification of the prospective occupant.
  2. Non-occupancy statements must be filed by the local assessor and the owner of the building.
- For more information, contact: Gary Nelson, Tax Abatement Specialist Michigan Economic Development Corporation, 201 N. Washington Square, Lansing, Michigan 48913. Phone (517) 373-0304

Instructions on Page 4 of the Application:

1. Self-explanatory; legal description of the real property on which the real and or personal property is or will be located.
2. List of new machinery, equipment, furniture & fixtures included in this application;
  - a. Describe the type, identification etc. of all the machinery, equipment, furniture & fixtures
  - b. List includes beginning date of installation or projected date of installation for all items, by month/date/year.
  - c. List includes (actual or expected cost)
  - d. List of machinery and equipment detail must match amount requested on page 1 of the application.
  - e. Equipment which can also be applied for under Act 250, Air Pollution Control or Act 222, Water Pollution Control should be listed separately.
  - f. USED EQUIPMENT is eligible only if purchased from an in-state dealer/broker or from out of state. If purchased in state, give from whom purchased with mailing address.
3. FOR REHABILITATION APPLICATIONS ONLY.
  - a. List of existing machinery, equipment, furniture & fixtures which will be replaced or renovated
  - b. List of new machinery, equipment, furniture & fixtures, which will continue to be used in the facility. Lists should include description, type, identification, year of acquisition and original cost.
4. Proof of construction beginning required for both the real and/or personal property component.
  - a. Real property; submit a building permit (if applicable), if not, submit a certified statement or affidavit from the contractor.
    1. If the building permit is 6 months or more prior to the date the application is filed with the clerk, a footings inspection report is required.
  - b. Personal property; attach a certified statement or affidavit as proof of the date the personal property installation commenced.
5. Complete copy of lease agreement as executed (if applicable) verify lessee has ad valorem real and/or personal tax liability.

- a. Lease should be current
  - b. Lease should state direct tax liability to the local unit, not the verbiage “as additional rent” or “paid to landlord”.
  - c. For additions to existing building, the lease or addendum to the lease which includes the addition.
6. Certified copy of the resolution adopted by the local governing unit from which employment will be transferred (if applicable), self-explanatory.
  - a. This resolution-transferring employees is required even if the company did not possess an Industrial Facilities Exemption in the previous local unit.
7. Rehabilitation Applications: Self-explanatory.
8. District Notice: Self-explanatory.
  - a. Notice to general public
  - b. Certified notice to the property owners
  - c. Notice includes legal description
9. Resolution establishing the district:
  - a. Includes the legal description
  - b. For plant rehabilitation districts includes this finding “IT IS HEREBY DETERMINED that property compromising not less than 50 percent of the state equalized valuation of the property within the proposed Plant Rehabilitation District is obsolete; and”
  - c. If the project commenced before the establishment of the district, the local unit shall include a date stamped, copy of the filing of the written request to establish the district.
10. Copy of the newspaper notice and the certified letters to the taxing authorities regarding the hearing to approve the application. (We only require one letter mailed to a taxing authority along with the complete list of taxing authorities notified).
11. Certified copy of the resolution approving the application. Must include:
  - a. Impact statement: “The (governing body) finds and determines that the granting of the Industrial facilities Exemption Certificate considered together with the aggregate amount of certificates previously granted and currently in force under Act. No.198 of the Public Acts of 1974 and Act. No. 255 of the Public Acts of 1978, shall not have the effect of substantially impeding the operation of (government unit), or impairing the financial soundness of a taxing unit which levies ad valorem property taxes in (governmental unit).”
  - b. The number of years (1-12) the local unit is granting this abatement request.
    1. If the resolution states “12 years”, the ending date of the certificate will be 12 years added to the year in which the local unit approved the application. (i.e. 12 years + 1998 = 2010)
    2. If the resolution states “ 12 years after completion”. The ending date of the certificate will be 12 years added to the completion date the company furnishes in the application. (i.e. 12 + 2000= 2010, which would allow a 14 year abatement)
    3. For applications filed late in October, November or December, the local unit should take into consideration that under example #1, the company will lose one year of the number of years granted as the State approval will not be until the following year (i.e. (late in 1998) 12 years + 1998=2010, but the beginning date of the certificate will be 1999 ending 2010 which is only an 11 year abatement)
12. Letter of agreement (signed by local unit and applicant) per P.A. 34 of 1993.

- a. Agreement (Preferably drafted by local unit)
- b. Company signs agreement. (Preferably before the hearing on the application)
- c. Local unit signs agreement. (Preferably after the hearing on the application)
- d. An Affidavit, signed by an official of the unit of local government and by a representative of the applicant, which states that no payment of any kind in excess of the fee allowed by act 198, as amended, has been made or promised in exchange for favorable consideration of an exemption certificate application. (See Bulletin No. 3, 1/1 6/98, enclosed)

13. Treasury form 3222 (formerly T- 1044a) Fiscal Statement for Tax Abatement Request.

- a. File this form if you local unit's J.FTICFT taxable value exceeds 5% of the ad valorem taxable value.
- b. If any question between #2 and #9 are answered yes, the corresponding page of the long form 1817 should be filled out and sent along with form 3222.

14. Resolution to establish speculative building.

- a. Resolution establishing a speculative building.
  - 1. Request from a contractor/owner prior to a known occupant to establish the building as speculative. The building should be described as units with designated square footage. This will ensure that the portion of the building that is occupied can apply for abatement and the remaining portion(s) will be qualified at time of occupancy.
- b. Statement from the owner verifying that no one has occupied this building prior to the applicant for this abatement.
- c. Statement from the assessor verifying that no one has occupied this building prior to the applicant for this abatement.

ADDITIONAL INSTRUCTIONS

THE APPLICATION WILL NOT BE ACCEPTED WITHOUT THE FOLLOWING:

CLERK'S SIGNATURE AND DATE OF RECEIPT ON PAGE 1 OF THE APPLICATION

Section 19 & 20 LOCAL IJN ACTION ON PAGE 3 OF THE APPLICATION

Section #1b Standard Industrial Classification Code (Sec. 2(10))

Every applicant must furnish this code on the application.

If you have previously received an abatement, please list the most recent certificate number.

Only applicants that have not had an abatement granted to them will need to send in a copy of their worker's compensation policy/billing, more specifically, just the pages to demonstrate the company under policy and the page which describes the class, description of worker, and premium paid.

Section #2 Type of Approval Requested

New = New real and or personal property investments

Rehabilitation = Obsolete real and or personal property investments

Section #8 Total Project Cost A-D

8b. Requires that the applicant list the major types & cost of the real property improvements as well as the items in instruction #4.

The cost must be listed in each of the categories A-D, do not put “see attached.” The cost listed in the area must match the cost described in the instructions #2, list of machinery and equipment, furniture and fixtures and the real property investments.

Section #9 Time Schedule for project.

Please type in the beginning and ending dates of the real and/or personal improvements, DO NOT PUT SEE ATTACHED These dates should also correspond with the information contained in the instruction sheet #2 & #4.

Section #12 State Education Taxes Abated

The State Education Tax is a full 6 (six) mills. The Michigan Jobs Commission may abate 3 (three) or 6 (six) mills of the State Education Tax if the company requests abatement prior to site selection. This request should be made through the Account Manager of the Michigan Jobs Commission and must meet established criteria.

**STATE OF MICHIGAN**  
**DEPARTMENT OF TREASURY**