

# Industrial Facility Tax

## Act 198 of 1974

- ◆ Exempt from Ad Valorem property taxes MCL 207.558(8)
- ◆ Exemption shall not exceed 12 years
- ◆ Specific Tax known as the Industrial Facility Tax MCL 207.561(11)
  - Separate Tax Roll
- ◆ IFT (New Facility - Post 1994): MCL 207.564(14)(3)
  - Total Mills levied 1/2 of Ad Valorem + Full SET (unless reduced)  
Classification = IFT Group – IFT-Post 1994 Rates
    - STATE EDUC TAX disbursed to State Treasury
    - SCHOOL OPERATING disbursed to State Treasury
    - \*CC RESA ALLOC disbursed to CC RESA
    - \*CC RESA SPEC ED/VOC ED disbursed to State Treasury
    - \*IN ISD SPEC ED 1.0000 disbursed to State Treasury
    - \*IN ISD SPEC ED balance disbursed to IN ISD
    - \*IN ISD VOC ED disbursed to State Treasury
- ◆ IFT (Ren Zone - Post 1994): MCL 207.561(11)(6)
  - Exempt from IFT Tax EXCEPT SCH DEBT  
Classification = IFT Group – Post 1994 IFT within Ren Zone
- ◆ IFT Rehab(obsolete): Taxable Value frozen as of tax year immediately preceding the effective date of IFTE MCL 207.564(14)(1)
  - Total Mills levied EXACT same as Ad Valorem  
Classification = IFT Group – IFT-Rehab (Frozen)
- ◆ Disburse with SOM Voucher Form 3865
  - STATE SHARE OF SPECIFIC LOCAL TAXES RETURN
- ◆ Delinquent IFT/Rehab property tax
  - September 15 (Summer) March 1 (Winter)
    - Serve Certificate of Non-Payment upon Owner by Certified Mail
    - File Certificate of Non-Payment & Proof of Service with ROD MCL 207.563
  - 60 days after filing Certificate of Non-Payment
    - Pass a Resolution to revoke the IFT/Rehab Exemption MCL 207.564
    - Submit a written request for revocation to STC
  - Following Tax Year place parcel on the Ad Valorem Roll

◆ Complete Industrial Facility Tax Report form 170-IFT

- Due July 31

\*ISD receiving state aid ~ disburse to State Treasury

See SOM Appendix 1 (use prior tax year) ~ may change annually

State of Michigan Contact:

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