

Commercial Rehabilitation Tax Act 210 of 2005

- ◆ Exempt from Ad Valorem property taxes MCL 207.847(1)
 - Exemption shall not be granted after December 31, 2025
- ◆ Exemption shall not exceed 10 years MCL 207.847(2)
- ◆ Specific Tax known as the Commercial Rehabilitation Tax
 - Separate Tax Roll MCL 207.850(1)
- ◆ Parcel A: Taxable Value frozen as of Dec 31 MCL 207.850(2a)
 - Total Mills levied EXACT same as Ad Valorem
Classification = CFT Group – CRA/CFT-FZN Ad Val Rates PA210PA255
 - 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 ALLOC disbursed to IN ISD
 - *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
- ◆ Parcel B: Taxable Value difference between frozen and current value MCL 207.850(2b)
 - Only SCHOOL OPERATING and STATE EDUC TAX levied
Classification = CFT Group – CRA - Rehab – PA 210 of 2005
 - STATE EDUC TAX disbursed to State Treasury
 - SCHOOL OPERATING disbursed to State Treasury
- ◆ Disburse with SOM Voucher Form 3865
 - STATE SHARE OF SPECIFIC LOCAL TAXES RETURN
- ◆ Delinquent Commercial 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 207.851
 - 60 days after filing Certificate of Non-Payment
 - Pass a Resolution to revoke the Commercial Rehab Exemption MCL 207.852
 - Submit a written request for revocation to STC
 - Following Tax Year place parcel on the Ad Valorem Roll

◆ Complete Commercial Rehab Act Tax Report form 170-CRA

- 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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