

Obsolete Property Rehabilitation Tax Act 146 of 2000

- ◆ STC certificate may be issued for a period of 1 to 12 years
 - Exemption shall not be granted after December 31, 2026
- ◆ Exempt from Ad Valorem property taxes MCL 125.2787(1)
- ◆ Specific Tax known as the Obsolete Properties Tax MCL 125.2790(1)
 - Separate Tax Roll
- ◆ Parcel A: Taxable Value frozen as of Dec 31 MCL 125.2790(2a)
 - Total Mills levied EXACT same as Ad Valorem
Classification = OPRA Group – OPRA - Frozen
 - 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
- ◆ Parcel B: Taxable Value difference between frozen and current value MCL 125.2790 (2b)
 - Only SCHOOL OPERATING and STATE EDUC TAX levied
Classification = OPRA Group – OPRA Rehab
or OPRA Rehab ½ rate (if so indicated on STC certificate)
 - 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 OPRA 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 125.2791
 - 60 days after filing Certificate of Non-Payment
 - Pass a Resolution to revoke the OPRA Exemption MCL 125.2792
 - 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-OPRA

- 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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