

Commercial Facilities Tax

Act 255 of 1978

- ◆ Exempt from Ad Valorem property taxes MCL 207.659(1)
 - Exemption shall not be granted after December 31, 2025
- ◆ Exemption shall not exceed 12 years MCL 207.659(2)
- ◆ Specific Tax known as the Commercial Facilities Tax
 - Separate Tax Roll MCL 207.662(1)
- ◆ CFT (New Facility): MCL 207.662(12)(3)
 - Total Mills levied 1/2 of Ad Valorem + Full SET (unless reduced)
Classification = CFT Group – CFT-PA255 of 1978 – New Facility
 - 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
- ◆ CFT (Ren Zone): MCL 207.662(12)(9)
 - Exempt from CFT Tax EXCEPT SCH DEBT
Classification = CFT Group – BS&A TBD
- ◆ CFT (Restored Facility): Taxable Value frozen as of tax year immediately preceding the effective date of CFE MCL 207.662(12)(2)
 - Total Mills levied EXACT same as Ad Valorem
Classification = CFT Group – CFT PA255 of 1978 – Restored Facility
- ◆ Disburse with SOM Voucher Form 3865
 - STATE SHARE OF SPECIFIC LOCAL TAXES RETURN
- ◆ Delinquent Commercial Facilities 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 207.663
 - 60 days after filing Certificate of Non-Payment
 - Pass a Resolution to revoke the Commercial Facilities Exemption MCL 207.664
 - Submit a written request for revocation to STC
 - Following Tax Year place parcel on the Ad Valorem Roll

◆ Complete Commercial Facilities Tax Report form 170-CFT

- 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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