

Assessor Denial of Request for Exemption as Eligible Manufacturing Personal Property Defined in MCL 211.9m and MCL 211.9n

Issued under the authority of the General Property Tax Act, Public Act 206 of 1893, and the Essential Services Assessment Act, Public Act 92 of 2014, as amended.

Beginning December 31, 2015 (for the 2016 assessment year), qualified new personal property (MCL 211.9m) and qualified previously existing personal property (MCL 211.9n) that meets the definition of Eligible Manufacturing Personal Property (EMPP) and is located on occupied real property is exempt from taxation. To claim this exemption, a fully completed Form 5278 must be received by the Assessor of the local unit of government where the qualified personal property is located no later than February 20, 2016.

Part 1: Local Unit of Government Information			
Provide the local unit of government information where the personal property being claimed as EMPP is located.			
Name of Local Unit of Government where the Personal Property is Located			
City	Township	Village	County
Street Name	City	State	Zip Code
List the Physical Address Where Personal Property is Located within the City or Township (attach additional pages as necessary)			
Part 2: Taxpayer Information			
Provide the information for the taxpayer who filed Form 5278 claiming the EMPP exemption.			
Taxpayer Name		Name of Company Owner	
Name of Contact Person		Phone Number	
Street Number		City, State, ZIP Code	
FEIN Number		Year the Original Affidavit for Exemption was Filed with Local Unit	
Indicate the nature of the business organization (check one only):			
<input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Limited Liability Co. (MI ID# _____) <input type="checkbox"/> Corporation (MI ID# _____) <input type="checkbox"/> Partnership			
Name of Person in Charge of Records			
Part 3: Assessor Denial of Eligible Manufacturing Personal Property Exemption			
The Assessor should deny an exemption for EMPP for personal property that is determined not to meet the eligibility requirements of MCL 211.9m and MCL 211.9n. When issuing a denial, the assessor must notify the taxpayer of the denial and their right to appeal. The assessor may deny a claim for exemption for the current year only. An assessor who denies an exemption should request that the taxpayer file Form 632, <i>Personal Property Statement</i> . In the absence of a completed Form 632, assessors are advised to use the best information available in order to estimate the assessment.			
1. I certify that I am the assessor of record with the State Tax Commission for the local unit of government identified in Part 1 of this form.			
2. I certify that Form 5278 was received by the taxpayer identified in Part 2 of this form no later than February 22, 2016.			
3. I certify that based on my review, the qualified new personal property and/or the qualified existing personal property claimed on Form 5278 does not meet the definition of Eligible Manufacturing Personal Property as defined by MCL 211.9m and/or MCL 211.9n, therefore the Eligible Manufacturing Personal Property exemption is denied.			
Printed Name		Signature	Date
Notification of Taxpayers Right of Appeal			
A taxpayer who timely and properly filed Form 5278 may appeal an assessor's denial of the EMPP exemption to the March Board of Review under MCL 211.30. In the case of a qualified error as defined in MCL 211.53b, an appeal may be made to the July or December Board of Review. The July or December Board of Review may not hear an appeal of a denial of the exemption from the March Board of Review.			
Filing a protest with the Board of Review is necessary to protect your right to further appeal an EMPP exemption dispute to the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib .			