

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 22, 2016.

For the 2016 year only, Public Act 108 of 2016 extended the filing deadline. To claim the exemption after the original February 22, 2016 deadline, a fully completed Form 5278 must be received by the assessor of the local unit where the qualified personal property is located no later than May 31, 2016.

Part 1: 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		
Name of Person in Charge of Records				
Part 2: 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 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 or if the filing is incomplete. 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.				
<ol style="list-style-type: none"> 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 May 31, 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 filed Form 5278 by May 31, 2016 and whose claim for exemption was denied by the assessor as unqualified or incomplete, may appeal the assessor's denial of the Eligible Manufacturing Personal Property exemption to the Michigan Tax Tribunal within 35 days of the date of this denial. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib .				