

# HOUSE BILL NO. 5480

February 11, 2020, Introduced by Reps. Farrington and Wozniak and referred to the Committee on Local Government and Municipal Finance.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending sections 9m and 9n (MCL 211.9m and 211.9n), as amended  
by 2017 PA 261.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 9m. (1) Beginning December 31, 2015 and each year  
2 thereafter, qualified new personal property for which an exemption  
3 has been properly claimed under subsection (2) is exempt from the  
4 collection of taxes under this act.



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1 (2) A person shall claim the exemption under this section and  
 2 section 9n by filing each year a combined document that includes ÷  
 3 the form to claim the exemption under this section and section 9n,  
 4 a report of the fair market value and year of acquisition by the  
 5 first owner of qualified new personal property, and for any year  
 6 before 2023, a statement under section 19. All of the following  
 7 apply to a claim of the exemption under this section:

8 (a) The combined document ~~shall~~**must** be in a form and manner  
 9 prescribed by the department of treasury.

10 (b) Leasing companies are not eligible to receive the  
 11 exemption under this section and may not use the combined document  
 12 prescribed in this section. With respect to personal property that  
 13 is the subject of a lease agreement, regardless of whether the  
 14 agreement constitutes a lease for financial or tax purposes, all of  
 15 the following apply:

16 (i) If the personal property is eligible manufacturing personal  
 17 property, the lessee and lessor may elect that the lessee report  
 18 the leased personal property on the combined document.

19 (ii) An election made by the lessee and the lessor under this  
 20 subdivision ~~shall~~**must** be made in a form and manner approved by the  
 21 department.

22 (iii) Absent an election, the personal property ~~shall~~**must** be  
 23 reported by the lessor on the personal property statement unless  
 24 the exemption for eligible manufacturing personal property is  
 25 claimed by the lessee on the combined document.

26 (c) The combined document prescribed in this section, ~~shall~~  
 27 **must** be completed and delivered to the assessor of the township or  
 28 city in which the qualified new personal property is located by  
 29 February 20 of each year. However, if February 20 of a year is a



1 Saturday, Sunday, or legal holiday, the delivery deadline for that  
2 year is the next day that is not a Saturday, Sunday, or legal  
3 holiday. For purposes of a combined document delivered by the  
4 United States Postal Service, the delivery is timely if the  
5 postmark date is on or before the delivery deadline prescribed in  
6 this subdivision. If the combined document prescribed in this  
7 section is not timely delivered to the assessor of the township or  
8 city, a late application may be filed directly with the March board  
9 of review before its final adjournment by submitting the combined  
10 document prescribed in this section. The board of review shall not  
11 accept a filing after adjournment of its March meeting. An appeal  
12 of a denial by the March board of review may be made by filing a  
13 petition with the Michigan tax tribunal within 35 days of the  
14 denial notice.

15 (d) The assessor shall transmit to the department of treasury  
16 the information contained in the combined document filed under this  
17 section, and other parcel information required by the department of  
18 treasury, in the form and manner prescribed by the department of  
19 treasury by no later than April 1.

20 (e) A person claiming an exemption under this section shall  
21 rescind the claim of exemption by December 31 of the year in which  
22 exempted property is no longer eligible for the exemption by filing  
23 with the assessor of the township or city a rescission affidavit in  
24 a form prescribed by the department of treasury.

25 (f) The assessor of the township or city shall annually  
26 transmit the rescission affidavits filed, or the information  
27 contained in the rescission affidavits filed, under this section to  
28 the department of treasury in the form and in the manner prescribed  
29 by the department of treasury no later than April 1.



1           (3) If the assessor of the township or city believes that  
2 personal property for which the form claiming an exemption is  
3 timely filed each year under subsection (2)(c) is not qualified new  
4 personal property or the form filed was incomplete, the assessor  
5 may deny that claim for exemption by notifying the person that  
6 filed the form in writing of the reason for the denial and advising  
7 the person that the denial ~~shall~~**must** be appealed to the board of  
8 review under section 30 by filing a combined document as prescribed  
9 under subsection (2). If the denial is issued after the first  
10 meeting of the March board of review that follows the  
11 organizational meeting, the appeal of the denial is either to the  
12 March board of review or the Michigan tax tribunal by filing a  
13 petition and a completed combined document as prescribed under  
14 subsection (2) ~~within~~ within 35 days of the denial notice. The assessor  
15 may deny a claim for exemption under this subsection for the  
16 current year only. If the assessor denies a claim for exemption,  
17 the assessor shall remove the exemption of that personal property  
18 and amend the tax roll to reflect the denial and the local  
19 treasurer shall within 30 days of the date of the denial issue a  
20 corrected tax bill for any additional taxes.

21           (4) A person claiming an exemption for qualified new personal  
22 property exempt under this section shall maintain books and records  
23 and shall provide access to those books and records as provided in  
24 section 22.

25           (5) If a person fraudulently claims an exemption for personal  
26 property under this section, that person is subject to the  
27 penalties provided for in section 21(2).

28           (6) For 2016 only, if an owner of qualified new personal  
29 property did not file form 5278 by February 22, 2016 or filed an



1 incomplete form 5278 by February 22, 2016 to claim the exemption  
2 under this section with the assessor of the city or township in  
3 which the qualified new personal property is located, that owner  
4 may file form 5278 with the assessor of the city or township in  
5 which the qualified new personal property is located no later than  
6 May 31, 2016. If the assessor determines that the property  
7 qualifies for the exemption under this section, the assessor shall  
8 immediately amend the assessment roll to reflect the exemption. The  
9 assessor of the township or city shall transmit the affidavits  
10 filed, or the information contained in the affidavits filed, under  
11 this section, and other parcel information required by the  
12 department of treasury, to the department of treasury in the form  
13 and in the manner prescribed by the department of treasury no later  
14 than June 7, 2016. The owner shall still ~~be required to~~ meet all  
15 deadlines required under section 7 of the state essential services  
16 assessment act, 2014 PA 92, MCL 211.1057. If the assessor of the  
17 township or city believes that personal property for which an  
18 affidavit claiming an exemption filed under this subsection by May  
19 31, 2016 is not qualified new personal property, the assessor may  
20 deny that claim for exemption by notifying the person that filed  
21 the affidavit in writing of the reason for the denial and advising  
22 the person that the denial may be appealed to the Michigan tax  
23 tribunal within 35 days of the date of the denial.

24 (7) For 2017 only, if an owner of qualified new personal  
25 property did not file the combined document by February 21, 2017 to  
26 claim the exemption under this section with the assessor of the  
27 city or township in which the qualified new personal property is  
28 located, that owner may file the combined document with the  
29 assessor of the city or township in which the qualified new



1 personal property is located no later than May 31, 2017. If the  
2 assessor determines that the property qualifies for the exemption  
3 under this section, the assessor shall immediately amend the  
4 assessment roll to reflect the exemption. The assessor of the  
5 township or city shall transmit the combined document filed, or the  
6 information contained in the combined document filed, under this  
7 section, and other parcel information required by the department of  
8 treasury, to the department of treasury in the form and in the  
9 manner prescribed by the department of treasury no later than June  
10 9, 2017. The owner shall still meet all deadlines required under  
11 section 7 of the state essential services assessment act, 2014 PA  
12 92, MCL 211.1057. If the assessor of the township or city believes  
13 that personal property for which a combined document claiming an  
14 exemption filed under this subsection by May 31, 2017 is not  
15 qualified new personal property, the assessor may deny that claim  
16 for exemption by notifying the person that filed the combined  
17 document in writing of the reason for the denial and advising the  
18 person that the denial may be appealed to the Michigan tax tribunal  
19 within 35 days of the date of the denial.

20 **(8) For 2019 only, if an owner of qualified new personal**  
21 **property that was exempt under this section in 2018 and was**  
22 **included in a 2019 statement under section 19 did not file the**  
23 **combined document by March 30, 2019 to claim the exemption under**  
24 **this section with the assessor of the city or township in which the**  
25 **qualified new personal property is located, that owner may file the**  
26 **combined document with the assessor of the city or township in**  
27 **which the qualified new personal property is located no later than**  
28 **30 days after the effective date of the amendatory act that added**  
29 **this subsection. If the assessor determines that the property**



1 qualifies for the exemption under this section, the assessor shall  
2 immediately amend the assessment roll to reflect the exemption and  
3 notify the treasurer in possession of the tax roll. If an exemption  
4 granted under this subsection results in an overpayment of tax, the  
5 rebate, including any interest paid, must be made to the taxpayer  
6 within 30 days of the notice. A rebate must be without interest.  
7 The treasurer in possession of the appropriate tax roll may deduct  
8 the rebate from the appropriate taxing unit's subsequent  
9 distribution of taxes. The assessor of the city or township shall  
10 transmit the combined document filed, or the information contained  
11 in the combined document filed, under this subsection, and other  
12 parcel information required by the department of treasury, to the  
13 department of treasury in the form and in the manner prescribed by  
14 the department of treasury no later than 90 days after the  
15 effective date of the amendatory act that added this subsection.  
16 The owner shall still meet all deadlines required under section 7  
17 of the state essential services assessment act, 2014 PA 92, MCL  
18 211.1057. If the assessor of the city or township believes that  
19 personal property for which a combined document claiming an  
20 exemption timely filed under this subsection is not qualified new  
21 personal property, the assessor may deny that claim for exemption  
22 by notifying the person that filed the combined document in writing  
23 of the reason for the denial and advising the person that the  
24 denial may be appealed to the Michigan tax tribunal within 35 days  
25 of the date of the denial.

26 (9) ~~(8)~~—As used in this section:

27 (a) "Affiliated person" means a sole proprietorship,  
28 partnership, limited liability company, corporation, association,  
29 flow-through entity, member of a unitary business group, or other



1 entity related to a person claiming an exemption under this  
2 section.

3 (b) "Direct integrated support" means any of the following:

4 (i) Research and development related to goods produced in  
5 industrial processing and conducted in furtherance of that  
6 industrial processing.

7 (ii) Testing and quality control functions related to goods  
8 produced in industrial processing and conducted in furtherance of  
9 that industrial processing.

10 (iii) Engineering related to goods produced in industrial  
11 processing and conducted in furtherance of that industrial  
12 processing.

13 (iv) Receiving or storing equipment, materials, supplies,  
14 parts, or components for industrial processing, or scrap materials  
15 or waste resulting from industrial processing, at the industrial  
16 processing site or at another site owned or leased by the owner or  
17 lessee of the industrial processing site.

18 (v) Storing of finished goods inventory if the inventory was  
19 produced by a business engaged primarily in industrial processing  
20 and if the inventory is stored either at the site where it was  
21 produced or at another site owned or leased by the business that  
22 produced the inventory.

23 (vi) Sorting, distributing, or sequencing functions that  
24 optimize transportation and just-in-time inventory management and  
25 material handling for inputs to industrial processing.

26 (c) "Eligible manufacturing personal property" means all  
27 personal property located on occupied real property if that  
28 personal property is predominantly used in industrial processing or  
29 direct integrated support. For personal property that is





1 construction in progress and part of a new facility not in  
2 operation, eligible manufacturing personal property means all  
3 personal property that is part of that new facility if that  
4 personal property will be predominantly used in industrial  
5 processing when the facility becomes operational. Personal property  
6 that is not owned, leased, or used by the person who owns or leases  
7 occupied real property where the personal property is located is  
8 not eligible manufacturing personal property, unless the personal  
9 property is located on the occupied real property to carry on a  
10 current on-site business activity. Personal property that is placed  
11 on occupied real property solely to qualify the personal property  
12 for an exemption under this section or section 9n is not eligible  
13 manufacturing personal property. Utility personal property as  
14 described in section 34c(3)(e) and personal property used in the  
15 generation, transmission, or distribution of electricity for sale  
16 are not eligible manufacturing personal property. Personal property  
17 located on occupied real property is predominantly used in  
18 industrial processing or direct integrated support if the result of  
19 the following calculation is more than 50%:

20 (i) Multiply the original cost of all personal property that is  
21 subject to the collection of taxes under this act and all personal  
22 property that is exempt from the collection of taxes under sections  
23 7k, 9b, 9f, 9n, and 9o and this section that is located on that  
24 occupied real property and that is not construction in progress by  
25 its percentage of use in industrial processing or in direct  
26 integrated support. For an item of personal property that is used  
27 in industrial processing, its percentage of use in industrial  
28 processing ~~shall equal~~ **equals** the percentage of the exemption the  
29 property would be eligible for under section 4t of the general



1 sales tax act, 1933 PA 167, MCL 205.54t, or section 4o of the use  
2 tax act, 1937 PA 94, MCL 205.94o. Utility personal property as  
3 described in section 34c(3)(e) and personal property used in the  
4 generation, transmission, or distribution of electricity for sale  
5 is not included in this calculation.

6 (ii) Divide the result of the calculation under subparagraph (i)  
7 by the total original cost of all personal property that is subject  
8 to the collection of taxes under this act and all personal property  
9 that is exempt from the collection of taxes under sections 7k, 9b,  
10 9f, 9n, and 9o and this section that is located on that occupied  
11 real property and that is not construction in progress. Utility  
12 personal property as described in section 34c(3)(e) and personal  
13 property used in the generation, transmission, or distribution of  
14 electricity for sale is not included in this calculation.

15 (d) "Fair market value" means the fair market value of  
16 personal property at the time of acquisition by the first owner,  
17 including the cost of freight, sales tax, installation, and other  
18 capitalized costs, except capitalized interest. There is a  
19 rebuttable presumption that the acquisition price paid by the first  
20 owner for personal property, and any costs of freight, sales tax,  
21 installation, and other capitalized costs, except capitalized  
22 interest, reflect the fair market value.

23 (e) "Industrial processing" means that term as defined in  
24 section 4t of the general sales tax act, 1933 PA 167, MCL 205.54t,  
25 or section 4o of the use tax act, 1937 PA 94, MCL 205.94o.  
26 Industrial processing does not include the generation,  
27 transmission, or distribution of electricity for sale.

28 (f) "New personal property" means property that was initially  
29 placed in service in this state or outside of this state after



1 December 31, 2012 or that was construction in progress on or after  
2 December 31, 2012 that had not been placed in service in this state  
3 or outside of this state before 2013.

4 (g) "Occupied real property" means any of the following:

5 (i) A parcel of real property that is entirely owned, leased,  
6 or otherwise occupied by a person claiming an exemption under this  
7 section or under section 9n.

8 (ii) Contiguous parcels of real property that are entirely  
9 owned, leased, or otherwise occupied by a person claiming an  
10 exemption under this section or under section 9n and that host a  
11 single, integrated business operation engaged primarily in  
12 industrial processing, direct integrated support, or both. A  
13 business operation is not engaged primarily in industrial  
14 processing, direct integrated support, or both if it engages in  
15 significant business activities that are not directly related to  
16 industrial processing or direct integrated support. Contiguity is  
17 not broken by a boundary between local tax collecting units, a  
18 road, a right-of-way, or property purchased or taken under  
19 condemnation proceedings by a public utility for power transmission  
20 lines if the 2 parcels separated by the purchased or condemned  
21 property were a single parcel prior to the sale or condemnation. As  
22 used in this subparagraph, "single, integrated business operation"  
23 means a company that combines 1 or more related operations or  
24 divisions and operates as a single business unit.

25 (iii) The portion of a parcel of real property that is owned,  
26 leased, or otherwise occupied by a person claiming the exemption  
27 under this section or under section 9n or by an affiliated person.

28 (h) "Original cost" means the fair market value of personal  
29 property at the time of acquisition by the first owner. There is a



1 rebuttable presumption that the acquisition price paid by the first  
2 owner for personal property reflects the original cost of that  
3 personal property. The department of treasury may provide  
4 guidelines for 1 or more of the following circumstances:

5 (i) Determining original cost of personal property when the  
6 actual acquisition price paid by the first owner for personal  
7 property is not determinative of the original cost of that personal  
8 property.

9 (ii) Estimating original cost of personal property when the  
10 actual acquisition price paid by the first owner for the personal  
11 property is unknown.

12 (iii) Adjusting original cost of personal property when the  
13 personal property is idle, is obsolete or has material  
14 obsolescence, or is surplus.

15 (i) "Person" means an individual, partnership, corporation,  
16 association, limited liability company, or any other legal entity.

17 (j) "Qualified new personal property" means property that  
18 meets all of the following conditions:

19 (i) Is eligible manufacturing personal property.

20 (ii) Is new personal property.

21 Sec. 9n. (1) Beginning December 31, 2015 and each year  
22 thereafter, qualified previously existing personal property for  
23 which an exemption has been properly claimed under subsection (2)  
24 is exempt from the collection of taxes under this act.

25 (2) A person shall claim the exemption under this section and  
26 section 9m by filing each year a combined document that includes ÷  
27 the form to claim the exemption under this section and section 9m,  
28 a report of the fair market value and year of acquisition by the  
29 first owner of qualified previously existing personal property, and



1 for any year before 2023, a statement under section 19. All of the  
2 following apply to a claim of the exemption under this section:

3 (a) The combined document ~~shall~~**must** be in a form and manner  
4 prescribed by the department of treasury.

5 (b) Leasing companies are not eligible to receive the  
6 exemption under this section and may not use the combined document  
7 prescribed in this section. With respect to personal property that  
8 is the subject of a lease agreement, regardless of whether the  
9 agreement constitutes a lease for financial or tax purposes, all of  
10 the following apply:

11 (i) If the personal property is eligible manufacturing personal  
12 property, the lessee and lessor may elect that the lessee report  
13 the leased personal property on the combined document.

14 (ii) An election made by the lessee and the lessor under this  
15 subdivision ~~shall~~**must** be made in a form and manner approved by the  
16 department.

17 (iii) Absent an election, the personal property ~~shall~~**must** be  
18 reported by the lessor on the personal property statement unless  
19 the exemption for eligible manufacturing personal property is  
20 claimed by the lessee on the combined document.

21 (c) The combined document prescribed in this section, ~~shall~~  
22 **must** be completed and delivered to the assessor of the township or  
23 city in which the qualified previously existing personal property  
24 is located by February 20 of each year. However, if February 20 of  
25 a year is a Saturday, Sunday, or legal holiday, the delivery  
26 deadline for that year is the next day that is not a Saturday,  
27 Sunday, or legal holiday. For purposes of a combined document  
28 delivered by the United States Postal Service, the delivery is  
29 timely if the postmark date is on or before the delivery deadline



1 prescribed in this subdivision. If the combined document prescribed  
2 in this section is not timely delivered to the assessor of the  
3 township or city, a late application may be filed directly with the  
4 March board of review before its final adjournment by submitting  
5 the combined document prescribed in this section. The board of  
6 review shall not accept a filing after adjournment of its March  
7 meeting. An appeal of a denial by the March board of review may be  
8 made by filing a petition with the Michigan tax tribunal within 35  
9 days of the denial notice.

10 (d) The assessor shall transmit to the department of treasury  
11 the information contained in the combined document filed under this  
12 section, and other parcel information required by the department of  
13 treasury and in the manner prescribed by the department of treasury  
14 no later than April 1.

15 (e) A person claiming an exemption under this section shall  
16 rescind the claim of exemption by December 31 of the year in which  
17 exempted property is no longer eligible for the exemption by filing  
18 with the assessor of the township or city a rescission affidavit in  
19 a form prescribed by the department of treasury.

20 (f) The assessor of the township or city shall annually  
21 transmit the rescission affidavits filed, or the information  
22 contained in the rescission affidavits filed, under this section to  
23 the department of treasury in the form and in the manner prescribed  
24 by the department of treasury no later than April 1.

25 (3) If the assessor of the township or city believes that  
26 personal property for which the form claiming an exemption is  
27 timely filed each year under subsection (2)(c) is not qualified  
28 previously existing personal property or the form filed was  
29 incomplete, the assessor may deny that claim for exemption by



1 notifying the person that filed the form in writing of the reason  
 2 for the denial and advising the person that the denial ~~shall~~**must**  
 3 be appealed to the board of review under section 30 by filing a  
 4 combined document as prescribed under subsection (2). If the denial  
 5 is issued after the first meeting of the March board of review that  
 6 follows the organizational meeting, the appeal of the denial is  
 7 either to the March board of review or the Michigan tax tribunal by  
 8 filing a petition and a completed combined document as prescribed  
 9 under subsection (2) ~~within~~ 35 days of the denial notice. The  
 10 assessor may deny a claim for exemption under this subsection for  
 11 the current year only. If the assessor denies a claim for  
 12 exemption, the assessor shall remove the exemption of that personal  
 13 property and amend the tax roll to reflect the denial and the local  
 14 treasurer shall within 30 days of the date of the denial issue a  
 15 corrected tax bill for any additional taxes.

16 (4) A person claiming an exemption for qualified previously  
 17 existing personal property exempt under this section shall maintain  
 18 books and records and shall provide access to those books and  
 19 records as provided in section 22.

20 (5) If a person fraudulently claims an exemption for personal  
 21 property under this section, that person is subject to the  
 22 penalties provided for in section 21(2).

23 (6) For 2016 only, if an owner of qualified previously  
 24 existing personal property did not file form 5278 by February 22,  
 25 2016 or filed an incomplete form 5278 by February 22, 2016 to claim  
 26 the exemption under this section with the assessor of the city or  
 27 township in which the qualified previously existing personal  
 28 property is located, that owner may file form 5278 with the  
 29 assessor of the city or township in which the qualified previously



1 existing personal property is located no later than May 31, 2016.  
2 If the assessor determines the property qualifies for the exemption  
3 under this section, the assessor shall immediately amend the  
4 assessment roll to reflect the exemption. The assessor of the  
5 township or city shall transmit the affidavits filed, or the  
6 information contained in the affidavits filed, under this section,  
7 and other parcel information required by the department of  
8 treasury, to the department of treasury in the form and in the  
9 manner prescribed by the department of treasury no later than June  
10 7, 2016. The owner shall still ~~be required to~~ meet all deadlines  
11 required under section 7 of the state essential services assessment  
12 act, 2014 PA 92, MCL 211.1057. If the assessor of the township or  
13 city believes that personal property for which an affidavit  
14 claiming an exemption filed under this subsection by May 31, 2016  
15 is not qualified previously existing personal property, the  
16 assessor may deny that claim for exemption by notifying the person  
17 that filed the affidavit in writing of the reason for the denial  
18 and advising the person that the denial may be appealed to the  
19 Michigan tax tribunal within 35 days of the date of the denial.

20 (7) For 2017 only, if an owner of qualified previously  
21 existing personal property did not file the combined document by  
22 February 21, 2017 to claim the exemption under this section with  
23 the assessor of the city or township in which the qualified  
24 previously existing personal property is located, that owner may  
25 file the combined document with the assessor of the city or  
26 township in which the qualified previously existing personal  
27 property is located no later than May 31, 2017. If the assessor  
28 determines the property qualifies for the exemption under this  
29 section, the assessor shall immediately amend the assessment roll





1 to reflect the exemption. The assessor of the township or city  
2 shall transmit the combined document filed, or the information  
3 contained in the combined document filed, under this section, and  
4 other parcel information required by the department of treasury, to  
5 the department of treasury in the form and in the manner prescribed  
6 by the department of treasury no later than June 9, 2017. The owner  
7 shall still meet all deadlines required under section 7 of the  
8 state essential services assessment act, 2014 PA 92, MCL 211.1057.  
9 If the assessor of the township or city believes that personal  
10 property for which a combined document claiming an exemption filed  
11 under this subsection by May 31, 2017 is not qualified previously  
12 existing personal property, the assessor may deny that claim for  
13 exemption by notifying the person that filed the combined document  
14 in writing of the reason for the denial and advising the person  
15 that the denial may be appealed to the Michigan tax tribunal within  
16 35 days of the date of the denial.

17 **(8) For 2019 only, if an owner of qualified previously**  
18 **existing personal property that was exempt under this section in**  
19 **2018 and was included in a 2019 statement under section 19 did not**  
20 **file the combined document by March 30, 2019 to claim the exemption**  
21 **under this section with the assessor of the city or township in**  
22 **which the qualified previously existing personal property is**  
23 **located, that owner may file the combined document with the**  
24 **assessor of the city or township in which the qualified previously**  
25 **existing personal property is located no later than 30 days after**  
26 **the effective date of the amendatory act that added this**  
27 **subsection. If the assessor determines that the property qualifies**  
28 **for the exemption under this section, the assessor shall**  
29 **immediately amend the assessment roll to reflect the exemption and**



1 notify the treasurer in possession of the tax roll. If an exemption  
 2 granted under this subsection results in an overpayment of tax, the  
 3 rebate, including any interest paid, must be made to the taxpayer  
 4 within 30 days of the notice. A rebate must be without interest.  
 5 The treasurer in possession of the appropriate tax roll may deduct  
 6 the rebate from the appropriate taxing unit's subsequent  
 7 distribution of taxes. The assessor of the city or township shall  
 8 transmit the combined document filed, or the information contained  
 9 in the combined document filed, under this subsection, and other  
 10 parcel information required by the department of treasury, to the  
 11 department of treasury in the form and in the manner prescribed by  
 12 the department of treasury no later than 90 days after the  
 13 effective date of the amendatory act that added this subsection.  
 14 The owner shall still meet all deadlines required under section 7  
 15 of the state essential services assessment act, 2014 PA 92, MCL  
 16 211.1057. If the assessor of the city or township believes that  
 17 personal property for which a combined document claiming an  
 18 exemption timely filed under this subsection is not qualified  
 19 previously existing personal property, the assessor may deny that  
 20 claim for exemption by notifying the person that filed the combined  
 21 document in writing of the reason for the denial and advising the  
 22 person that the denial may be appealed to the Michigan tax tribunal  
 23 within 35 days of the date of the denial.

24 (9) ~~(8)~~—As used in this section:

25 (a) "Direct integrated support", "eligible manufacturing  
 26 personal property", "fair market value", and "industrial  
 27 processing" mean those terms as defined in section 9m.

28 (b) "Person" means an individual, partnership, corporation,  
 29 association, limited liability company, or any other legal entity.



1 (c) "Qualified previously existing personal property" means  
2 personal property that meets both of the following conditions:

3 (i) Is eligible manufacturing personal property.

4 (ii) Was first placed in service within this state or outside  
5 this state more than 10 years before the current calendar year.

