

**DEPARTMENT OF TREASURY**

**STATE TAX COMMISSION**

**GENERAL RULES**

(By authority conferred on the state tax commission by section 9 of 1965 PA 380, and section 33 of 1969 PA 306, MCL 16.109 and 24.233)

**PART 1. GENERAL PROVISIONS**

R 209.1 Definitions.

Rule 1. As used in these rules:

- (a) "Act" means 1893 PA 206, MCL 211.1 known as the general property tax act.
- (b) "Assessing officer" includes, in addition to an assessor, an equalization director and employees of a county equalization department.
- (c) "Assessor" means an assessing officer of a township or city who is duly elected or appointed and certified by the state assessor's board under this act.
- (d) "Commission" means the state tax commission created by 1927 PA 360, MCL 209.101.
- (e) "Equalization director" means the head of a county equalization department appointed by the county board of commissioners and certified by the state assessor's board under the act and R 211.441(3).
- (f) "Equalization study" means a determination of tentative equalized valuations for each class of real and personal property based on comparisons of existing assessed valuations and true cash valuations as prescribed by chapter 16 of the state tax commission assessors' manual as amended by state tax commission bulletins, and shall be the beginning point for county and state equalization for the following year.
- (g) "Manual" means the assessor's manual prepared and/or approved by the state tax commission in accordance with the provisions of MCL 211.10e.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.3 Rescinded.

History: 1979 AC; 1982 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.5 Rescinded.

History: 1979 AC; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.7 Business hours; commission meetings.

Rule 7. (1) The office of the commission is in Lansing, Michigan and is open from 8 a.m. to 12 noon and from 1 p.m. to 5 p.m. daily, except Saturdays, Sundays, and legal holidays.

(2) The commission shall meet in regular session in each of 6 months each year and at special meetings at the call of the chairman.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.8 Filing of papers.

Rule 8. Papers required by statute or rule to be filed with the commission shall be filed with the executive secretary of the commission.

History: 1979 AC; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.9 Representation.

Rule 9. (1) Practice before the commission, except in a matter involving state equalization, shall be by the interested party or the party's personal representative upon presentation of adequate identification evidenced by written authorization.

(2) In a formal hearing, an individual may represent himself or herself and a partnership or corporation may be represented by a partner or officer. In any case, the individual, partnership, or corporation may be represented by an attorney or other authorized representative.

History: 1979 AC; 1982 AACS.

R 209.10 Rescinded.

History: 1979 AC; 1982 AACS.

R 209.11 Rescinded.

History: 1979 AC; 1982 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.12 Rescinded

History: 1979 AC; 1982 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.13 Transcripts of meetings.

Rule 13. (1) The state tax commission shall record the meetings. These recordings shall not be transcribed.

(2) A party who desires to transcribe a meeting, or portion of a meeting, shall provide written notice to the commission at least 3 business days prior to the meeting and shall furnish a copy of the transcript to the commission without cost.

(3) Copies of tapes of the meetings will be provided upon written request and payment of a fee to be determined by the commission.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.14 Rescinded.

History: 1979 AC; 1982 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.15 Rescinded.

History: 1979 AC; 1982 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.16 Exhibits presented at meetings.

Rule 16. Documents and papers offered in evidence by the parties at a meeting before the commission shall be marked as exhibits. Exhibits offered by a taxpayer shall be marked "Taxpayer's Exhibit No. \_\_\_\_" and shall be consecutively numbered. Exhibits offered by any other party shall be marked "(type of party) Exhibit No. \_\_\_\_" and shall be consecutively numbered. Exhibits offered by the commission or its representative shall be marked "Commission Exhibit No. \_\_\_\_" and shall be consecutively numbered.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.17 Rescinded.

History: 1979 AC; 1982 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.18 Rescinded.

History: 1979 AC; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.19 Briefs.

Rule 19. At the request of the commission, parties may file briefs and reply briefs before a meeting within a time frame designated by the commission.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

## **PART 2. LOCAL PROPERTY TAXES**

R 209.21 Rescinded.

History: 1979 AC; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.23 Rescinded.

History: 1979 AC; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.24 Personal property examiner; certification.

Rule 24. (1) An application for certification as a personal property examiner shall provide a complete background of education and experience in property tax administration and shall be filed with the commission.

(2) The commission shall certify as qualified any applicant for a personal property examiner certificate who has successfully passed an examination conducted by the commission.

(3) A certificate shall be surrendered to the commission by any holder who is not employed by or is under contract with an assessor's office, county equalization department, or the commission.

(4) If a person whose certificate was surrendered reenters employment of, or contracts with, an assessor's office, county equalization department, or the commission during the term of the certificate, his or her certificate shall be restored.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.25 Appraisal manuals.

Rule 25. (1) Two copies of an appraisal manual, other than the current assessors' manual, which is to be used by an independent appraisal firm in Michigan, shall be submitted to the commission for approval. Any appraisal manual previously approved by the commission shall be resubmitted to the commission every 5 years for reapproval.

(2) The commission shall maintain a list of approved appraisal manuals.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.26 Assessors; preparation of assessment roll.

Rule 26. (1) An assessing officer shall prepare an assessment roll for the unit of government for which he or she is the duly elected or appointed assessing officer. All assessment records, market analysis studies, assessment and tax rolls, and computer databases used by the assessing officer are the property of the assessing unit and are to be available to the state tax commission and the county equalization department for the purpose of county and state equalization.

(2) The assessment roll shall be prepared in accordance with the general property tax law at the legislatively prescribed level of valuation as set forth in section 27 of the act and Const 1963, art IX, §3.

(3) The assessor shall prepare the roll using the assessors' manual or a manual approved by the commission.

(4) All entries in the annual assessment roll prepared by the assessor shall be machine-printed or handwritten in permanent ink.

(5) When a nonresident taxpayer requests, in writing, information regarding the amount of the assessment against his or her property, the assessor shall reply within a reasonable time.

(6) An assessor shall file both of the following reports:

(a) A report on form L4021 for real property shall be filed with the county equalization department immediately following adjournment of the board of review.

(b) A report detailing all of the information required on form L4022 shall be filed with the equalization department and the commission immediately following adjournment of the board of review.

(7) In presenting a plan for a real estate index number system, provided for by section 25a of the act, to the commission for approval, the assessing officer shall conform to the provisions set forth in chapter 2 of the assessors' manual.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.27 Commission assessment; conditions.

Rule 27. The commission shall assess all the property in an assessing unit under the following conditions:

(a) Where the assessment roll was not prepared by a certified assessor, in which case the commission shall consult with the equalization department considering the contemporary resources of both the county and the commission. The commission has jurisdiction to direct the county equalization department to prepare the assessment roll.

(b) Where there is an admitted illegal assessment roll.

(c) Where the assessor failed to prepare an assessment roll.

History: 1982 AACS.

R 209.28 Board of review; procedure.

Rule 28. (1) The secretary of the board of review shall make a record of the proceedings of the board of review. The proceedings shall consist of the minutes of the proceedings of the board of review, which, together with the petitions for review, shall constitute the record of the board of review.

(2) The commission shall prescribe the minimum requirements for the record through its bulletins.

(a) A sample form for taxpayer petition to the board of review shall be furnished by the commission.

(3) The record, as prescribed by the commission, may be expanded, but shall not be less than prescribed.

(4) Each action of the board of review to change the valuation, either upon its own motion or upon petition filed by a property owner, shall be by roll call vote and shall be entered in the minutes of the board and entered by the board in permanent ink in a separate column of the assessment roll being reviewed.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

### **PART 3. ASSESSMENT OF OMITTED OR INCORRECTLY REPORTED PROPERTY**

R 209.31 General policy statement.

Rule 31. (1) The commission does not have jurisdiction to hear a taxpayer request to remove personal property from the roll when the taxpayer fails to file or fails to timely file a personal property statement.

(2) In addition to the authority to add real property to the roll, the commission has jurisdiction to remove real property from the roll. Examples include, but are not limited to the following:

(a) Incorrect measurement (b) Errors of inclusion, for example, pole barn not built or placed on an incorrect parcel.

(3) The commission does not have jurisdiction to add or remove property for a period before the last change of ownership of the property.

(4) All required information shall be provided to the commission at the time a petition is filed. This includes fully filling out the form with all required information and providing a record card or applicable personal property statement or statements and any other information requested by staff. A violation of this subrule shall result in dismissal of the petition.

(5) An assessor shall file a petition under MCL 211.154 with the commission to remove real or personal property upon discovery that a correction needs to be made and when the commission has jurisdiction. For example, if a taxpayer timely filed personal property statements and an audit results in 2 years of underpayment by the taxpayer and 1 year of overpayment, then the assessor shall file for all 3 years.

(6) In subrule (5) of this rule, the assessor shall not "net out" the overpayment and underpayment, all three years shall be filed.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.32 Notification of omitted or erroneously reported property.

Rule 32. (1) Any person may notify the commission, as provided in section 154 of the act, that property liable to taxation has been omitted from the assessment roll or that property has been incorrectly reported for the current year or 1 or both of the 2 immediately preceding years.

(2) If the notice is from a property owner that an erroneous property statement was timely filed with the assessing officer for the tax year, then the property owner shall file the notification on form L-4155 prescribed by the commission.

(3) If the notice is from an assessor or county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll, then he or she shall file the notification on form L-4154 as prescribed by the commission.

(4) If the notification is from a person other than a person listed in subrules (2) and (3) of this rule, the commission shall investigate the allegation.

(5) The commission shall prescribe the forms to be filed.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.33 Notification of omitted or erroneously reported property from assessor or county equalization director.

Rule 33. (1) A notification of omitted or erroneously reported property from an assessor or county equalization director shall contain the requested correct assessed valuation.

(2) An assessor or county equalization director shall seek concurrence of the property owner in the requested correct assessed valuation on form L4154. Form L4154 may be sent to the commission at the same time as it is sent to the property owner in order to preserve jurisdiction over an assessment year. The commission shall order an assessment, which in its judgment is proper, to be placed on the current assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(3) If the property owner disagrees with the requested assessment, the commission shall inform the property owner and assessor, in writing, of the time and place of the meeting at which the commission shall determine an assessment.

(4) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.34 Notification of omitted or incorrectly reported property from owner.

Rule 34. (1) A notification from a property owner of omitted or incorrectly reported property shall be initiated by submission of an L4155 form.

(2) The completed form, which shall include the requested assessment, shall be submitted to the commission, together with all of the following, if applicable:

(a) A copy of the property statement, which was filed timely for the year in question.

(b) A revised property statement.

(c) Supporting data.

(3) The property owner shall seek concurrence of the assessor in the requested assessment on form L4155. Form L4155 may be sent to the commission at the same time as it is sent to the assessor to preserve jurisdiction over an assessment year.

(4) If both the property owner and assessor concur, the commission may order an assessment which in its judgment is proper, to be placed on the current assessments roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(5) If the assessor disagrees with the proposed revised assessed valuation, the commission shall inform the property owner and assessor, in writing, of the recommendation and of the time and place of the meeting at which the commission shall determine an assessment.

(6) If both the property owner and assessor concur, the commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.35 Rescinded.

History: 1979 AC; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.36

History: 1979 AC; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.37 Notification of omitted or incorrectly reported property from other than owner, assessor, or county equalization director.

Rule 37. (1) If a notification is received from a person other than a property owner, an assessor, or a county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll for the current year or either of the 2 immediately preceding years, the commission shall investigate the allegation.

(2) Upon completion of the investigation, the commission shall transmit to the property owner and assessor the recommended assessed evaluation and seek concurrence on form L-4156. The commission shall notify the property owner and assessor of the time and place of the meeting at which the commission shall determine an assessment.

(3) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.38 Case record; availability to tax tribunal.

Rule 38. The record in each case shall be available to the Michigan tax tribunal for subsequent proceedings as provided in section 154(4) of the act.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.39 Rescinded.

History: 1979 AC; 1982 AACS.

#### **PART 4. EQUALIZATION AND UTILITY ASSESSMENTS**

R 209.41 Department of equalization; establishment; duties of director.

Rule 41. (1) The county board of commissioners of each county shall establish a department of equalization and shall appoint a director of the department as provided in section 34 of the act.

(2) The equalization director shall make an equalization study of the assessed valuations and true cash value of each class of real estate and of personal property in each assessment district in the county each

year for the purpose of determining the total value of the county and the valuation of each assessing district, township, and city, for county and state equalization purposes.

(3) In conducting an equalization study, the equalization director shall use only the methods and procedures prescribed by the commission in chapter 16 of the manual, as amended. Reports filed shall be on forms prescribed by, and in accordance with instructions furnished by, the commission.

(4) The equalization director shall file an interim status report with the commission not later than June 30 of each year. The report shall be on a form prescribed by the commission.

(5) The equalization director shall prepare, in duplicate, the report of the equalization study and shall submit 1 copy to the county board of commissioners and 1 copy to the commission not later than December 31.

(6) The equalization director of each county shall prepare a report each year which shall recommend the equalized value of each class of real property and of personal property for each township and city in the county and shall present it to the county board of commissioners not later than the second Monday in April of each year. The equalization director shall file form L4023 for each unit in the county with the commission not later than the third Monday in April of each year.

(7) The report required in subrule (8) of this rule shall be based on the equalization study presented to the commission on the immediately preceding December 31, updated to include any further equalization study information, and the audited reports submitted by each assessing officer on forms L4021, L4022, and L4023.

(8) The equalization director of each county shall file with the commission the tabular statement of county equalization adopted by the county board of commissioners on form L4024 prescribed and furnished by the commission.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.42 Equalization; commission responsibilities.

Rule 42. (1) In assisting the equalization departments in the conduct of the county equalization study, the commission staff shall do all of the following:

(a) Review sales information.

(b) Review appraisal methods.

(c) Observe and report compliance or noncompliance with the manual to the commission.

(d) Review tentative forms L4030, L4031, and L4032 and provide a report to the commission by November 1.

(e) Review preliminary forms L4030, L4031, and L4032 and provide a report to the commission by February 1.

(f) Make a final report on forms L4030, L4031, and L4032 to the commission after the adoption of the equalization report by the county board of commissioners.

(2) Upon receipt by the commission of a report setting forth the methods being employed by a county equalization department will not produce an accurate determination of true cash value for a county, the commission shall promptly advise the chairperson of the county board of commissioners and the equalization director by certified mail.

(3) The reports to the commission on forms L4030, L4031, and L4032, after having been reviewed by the commission, shall be available to equalization directors for examination and copying upon request.

History: 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.43 State equalization procedure.

Rule 43. (1) The commission shall convene on the second Monday in May for the purpose of receiving recommended state equalized valuation for each county.

(2) The commission shall give notice of the time and place of the meeting to each county. The notice shall be by first-class mail.

(3) The commission shall cause a copy of preliminary recommended valuations to be distributed to the representatives of each county in attendance.

(4) The commission shall hear the equalization director of each county or its duly authorized representative who desires to address the commission.

(5) The commission shall inform the county boards of commissioners of its availability for discussion with representatives of the county during the period between the second and fourth Mondays in May.

(6) The commission shall cause to be prepared and printed a tabular statement showing, by county in an aggregate amount and by county for personal property and each classification of real property, all of the following:

(a) The total assessed valuation.

(b) The valuation as equalized by the county board of commissioners for the current year.

(c) The valuation as equalized by the commission for the preceding year.

(d) The equalized valuation recommended by the state tax commission.

(e) The executive secretary shall forward a copy of such statement to the clerk of each county in the state.

(7) The commission shall hold a formal hearing on the fourth Monday in May, unless the day is a holiday, in which case the hearing shall be on the Tuesday after the fourth Monday.

(8) Upon conclusion of the hearing, the commission shall adopt, by roll call vote, the final state equalized valuation report.

(9) The executive secretary of the commission, after the determination of the commission has been filed in his or her office, shall send a certified transcript of the determination to the treasurer of each county.

History: 1979 AC; 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

#### R 209.44 Assessment of utilities.

Rule 44. (1) The annual reports of a state assessed utility shall be filed in a manner and on forms prescribed by the commission.

(2) Reports required to be filed by local governing officials listing valuation and taxes levied shall be on forms and in the manner as prescribed by the commission.

(3) The annual meeting of the commission for the annual assessment of state assessed utilities shall be conducted pursuant to MCL 207.11.

History: 2009 MR 4, Eff. Feb. 20, 2009.

#### R 209.45 Assessment of utilities.

Rule 45. (1) The annual reports of a state assessed utility shall be filed in a manner and on forms prescribed by the state board of assessors.

(2) Reports required to be filed by local governing officials listing valuation and taxes levied shall be on forms and in the manner as prescribed by the board.

(3) Hearings at the annual meeting of the state board of assessors shall be conducted pursuant to section 11 of Act No. 282 of the Public Acts of 1905, as amended, being S207.11 of the Michigan Compiled Laws.

History: 1979 AC.

## **PART 5. INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE**

R 209.51 Certificate application.

Rule 51. An application for an industrial facilities exemption certificate for a facility to be situated in a previously established rehabilitation district or industrial development district shall be made on a form prescribed by and furnished by the commission. A completed application and required documents shall be filed with the commission. A local legislative body shall not approve an application or portion of an application unless it meets the requirements of 1974 PA 198, MCL 207.551.

History: 1982 AACCS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.52 Notice of project abandonment or construction delay.

Rule 52. The holder of an industrial facilities exemption certificate shall notify the local unit and the commission, when a project for which the certificate was issued is abandoned and request revocation.

History: 1982 AACCS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.53 Extension of time to complete project; request.

Rule 53. (1) A request for an extension of time for completion of a project, not to exceed 1 year, including the installation of all tangible personal property, provided for in section 15(2) 1974 PA 198, MCL 207.565(2), shall be filed with the local unit of government within the final year of the 2-year construction period.

(2) Upon receipt of a request for extension, the local unit may do any of the following:

(a) Deny the request.

(b) Approve the request with no change in the ending date of the certificate was issued.

(c) Approve the extension of time for the completion of the project and a revised ending date on the certificate, not to exceed 1 year.

(3) A request for an extension of time for the completion of a project shall be filed with the commission by the certificate holder and shall be accompanied by a resolution of approval adopted by the local governmental unit.

History: 1982 AACCS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.54 Revision of final project cost; approval; request for revised certificate.

Rule 54. (1) If the final cost of a project, either the real or tangible personal property components, will be greater by more than 10% of the estimated amount indicated on the original application form, a certificate holder shall request in writing that the local governmental unit approve the additional cost. Upon receipt of a request, the clerk of the local governmental unit shall notify in writing the assessor, and the legislative body of each taxing unit and shall afford the applicant, the assessor, and a representative of the affected taxing units an opportunity for a hearing.

(2) If the scope of the project increases by either additional real and/or tangible personal property components, the certificate holder shall file an amended application and revised list of improvements with the clerk of the local unit. Upon receipt of an amended application, the clerk of the local governmental unit shall notify in writing the assessor and the legislative body of each taxing unit and shall afford the applicant, the assessor, and a representative of the affected taxing units an opportunity for a hearing.

(3) If a local unit of government approves a revised cost or revised scope in accordance with subrule (1) or (2) of this rule, the clerk of the local unit shall forward a copy of the amended application, revised list of improvements, and resolution of approval to the commission.

History: 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.55 Notification certification of date of project completion; filing of final cost.

Rule 55. (1) The holder of an industrial facilities exemption certificate shall notify the assessing officer of the local unit and the commission of the date of completion and final investment cost of a project.

(2) The notification of completion shall be in writing and shall be within 30 days of completion.

(3) The final cost of the project shall be in writing and shall be filed with the assessing officer and the commission within 90 days after completion.

History: 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.56 Certificate duration; extension of expiration date.

Rule 56. Real property covered under an industrial facilities tax exemption certificate that is leased shall not be granted unless the lessee is responsible for the property tax liability of the property for the length of the certificate.

History: 1982 AACS; 2009 MR 4, Eff. Feb. 20, 2009.

R 209.57 Consideration of application.

Rule 57. All complete applications for industrial facilities exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application received on or after November 1 shall be considered by the commission contingent upon staff availability.

History: 1982 AACS.

R 209.61 Rescinded.

History: 1982 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.62 Rescinded.

History: 1982 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

## **PART 6. HEARINGS**

R 209.63 Representation.

Rule 63. In a formal hearing before the commission, an individual may represent himself or herself, and a partnership or corporation may be represented by a partner or officer. In any case, the individual, partnership, or corporation may be represented by an attorney or other authorized representative.

History: 2009 MR 4, Eff. Feb. 20, 2009.

R 209.64 Notice of hearings.

Rule 64. When a matter is placed on the calendar for hearing, the commission's executive secretary shall notify the parties of the time and place of hearing not less than the required statutory notice period before the day of the hearing, which shall be not less than 14 days before the day of the hearing.

History: 2009 MR 4, Eff. Feb. 20, 2009.

R 209.65 Hearings.

Rule 65. (1) A hearing before the commission shall be conducted in accordance with 1976 PA 267, MCL 15.261.

(2) Hearings shall be conducted informally but shall be taped. Copies of tapes of the hearing will be provided upon written request at a fee to be determined by the commission.

History: 2009 MR 4, Eff. Feb. 20, 2009.

R 209.66 Failure to appear.

Rule 66. A continuance shall not be granted due to the unexcused absence of a party, a party's representative, or a party's attorney at the time and place set for the hearing before the commission. The hearing shall proceed and the case shall be regarded as submitted on the part of the absent party.

History: 2009 MR 4, Eff. Feb. 20, 2009.

R 209.67 Evidence.

Rule 67. (1) The commission shall take official notice, without further identification, of the contents of original records and documents in possession of the commission when duly certified copies are offered in evidence and made a part of the record. The commission may receive other documentary evidence in the form of copies or excerpts or that which is incorporated by reference.

(2) None of the following constitute evidence:

- (a) Statements of counsel.
- (b) Unidentified and unauthenticated documents and letters.
- (c) Affidavits which have not been submitted before the hearing to the opposite party and the commission.
- (d) Briefs and arguments.

History: 2009 MR 4, Eff. Feb. 20, 2009.

R 209.68 Exhibits.

Rule 68. (1) Documents and papers offered in evidence by the parties at a hearing before the commission shall be marked as exhibits. Exhibits offered by a taxpayer shall be marked "Taxpayer's Exhibit No. \_\_\_" and shall be consecutively numbered. Exhibits offered by any other party shall be marked "(type of party) Exhibit No. \_\_\_" and shall be consecutively numbered. Exhibits offered by the commission or its representative shall be marked "Commission Exhibit No. \_\_\_" and shall be consecutively numbered.

(2) Qualified exhibits which are submitted at a hearing shall remain with the commission until 60 days after an official order is rendered, after which they shall be returned to the party that offered them in evidence, if the party so requests.

History: 2009 MR 4, Eff. Feb. 20, 2009.

R 209.71 Rescinded.

History: 1984 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.72 Rescinded.

History: 1984 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.73 Rescinded.

History: 1984 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.74 Rescinded.

History: 1984 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

R 209.75 Rescinded.

History: 1984 AACS; rescinded 2009 MR 4, Eff. Feb. 20, 2009.

## **PART 7. WATER POLLUTION CONTROL EXEMPTION CERTIFICATE**

R 209.76 Water pollution control exemption certificate.

Rule 76. (1) An application for water pollution control exemption certificate shall be made on a form prescribed by and furnished by the commission. Complete applications shall be filed with the commission by the applicant. A preliminary review will be performed by staff. Complete pollution applications shall be forwarded to the department of environmental quality for recommendation of approval, partial approval, or denial, and to the local governmental unit for review. An application, or portion of an application, shall not be approved unless it meets the requirements of 1994 PA 451, MCL 324.3701.

(2) Complete pollution control applications requesting exemption for new improvements, amendments, or transfers received through June 15 shall receive consideration and action by the commission before December 31. An application received on or after June 16 shall be considered by the commission contingent upon staff availability.

(3) An owner of facilities replacing equipment previously exempted under a pollution control certificate may request the adjustment of costs by written letter to the commission on or before October 31. Requests received on or after November 1 shall receive consideration and action by the commission contingent upon staff availability.

(4) All objections to the department of environmental quality application review must be received in writing by the commission within 21 days of the date of the letter informing the applicant and local unit of the recommendation of the department of environmental quality. Written objections received after the 21-day period will be considered untimely filed.

History: 2009 MR 4, Eff. Feb. 20, 2009.

## **PART 8. AIR POLLUTION CONTROL EXEMPTION CERTIFICATE**

R 209.81 Air pollution control exemption certificate.

Rule 81. (1) An application for air pollution control exemption certificate shall be made on a form prescribed by and furnished by the commission. A completed form and required documents shall be filed by the applicant with the commission. A preliminary review will be performed by staff. All air pollution applications shall be forwarded to and reviewed by the department of environmental quality for recommendation of approval, partial approval or denial. An application, or portion of an application, shall not be approved unless it meets the requirements of 1994 PA 451, MCL 324.5901.

(2) All complete applications for air pollution control exemption certificates received through June 15 shall receive consideration and action by the commission before December 31. An application received on or after June 16 shall be considered by the commission contingent upon staff availability.

History: 2009 MR 4, Eff. Feb. 20, 2009.

## **PART 9. OBSOLETE PROPERTY REHABILITATION EXEMPTION CERTIFICATE**

R 209.91 Obsolete property rehabilitation exemption certificate.

Rule 91. (1) An application for obsolete property rehabilitation exemption certificate shall be made on a form prescribed by and furnished by the commission. A complete application shall be filed with the commission. A local legislative body shall not approve an application unless it meets the requirements of 2000 PA 146, MCL 125.2781.

(2) All complete applications for obsolete property rehabilitation exemption received through October 31 shall receive consideration and action by the commission before December 31. An application received on or after November 1 shall be considered by the commission contingent upon staff availability.

(3) All obsolete property rehabilitation applications submitted to the commission must include a statement from the assessor of the local unit indicating the type and amount of obsolescence for the facility requesting consideration of exemption.

History: 2009 MR 4, Eff. Feb. 20, 2009.

## **PART 10. NEW PERSONAL PROPERTY EXEMPTION**

R 209.101 New personal property exemption.

Rule 101. (1) An application for new personal property tax exemption shall be made on a form prescribed by and furnished by the commission. A fully completed application and required documents as determined by the commission shall be filed with the commission. A local legislative body shall not approve an application unless it meets the requirements of 1998 PA 328, MCL 211.9f.

(2) An exemption for new personal property issued by the commission shall relate to all new personal property placed within the eligible district after the date of the resolution approved by the local jurisdiction.

History: 2009 MR 4, Eff. Feb. 20, 2009.

## **PART 11. COMMERCIAL REHABILITATION EXEMPTION CERTIFICATE**

R 209.111 Commercial rehabilitation exemption certificate.

Rule 111. (1) An application for commercial rehabilitation tax exemption certificates shall be made on a form prescribed by and furnished by the commission. A fully completed form and required documents as determined by the commission shall be filed with the commission. A local legislative body shall not approve an application unless it meets the requirements of 2005 PA 210, MCL 207.841.

(2) All complete applications for obsolete property rehabilitation exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application received on or after November 1 shall be considered by the commission contingent upon staff availability.

History: 2009 MR 4, Eff. Feb. 20, 2009.