

ABATEMENT PROGRAMS AVAILABLE THROUGH THE CITY OF BATTLE CREEK

TYPE OF ABATEMENT	PROPERTY TYPE	MINIMUM INVESTMENT	MAXIMUM TERM OF ABATEMENT	DEADLINES	ALLOWABLE CONSTRUCTION PERIOD	TYPE OF DISTRICT REQUIRED	BENEFIT	COST OF APPLICATION*
PLANT REHABILITATION AND INDUSTRIAL DEVELOPMENT DISTRICTS (IFE) ACT (P.A. 198 OF 1974) NEW ONLY*	INDUSTRIAL	\$100,000 or 20% of current true cash value of existing real property*.	Real Property 12 years.	Application submitted within 6 months of permit issued or personal property installed. Request for District must be received before work begins.	2 years	INDUSTRIAL DEVELOPMENT DISTRICT	50% reduction of all millage rates except SET, unless approved by State	Establish District \$200. Application Fee \$150.
OBSOLETE PROPERTY REHABILITATION (OPRA) (P.A. 146 OF 2000)	COMMERCIAL	10% of current true cash value of existing real property. Minimum of \$100,000 and six new full time jobs for new or rehab*. Property is contaminated, blighted or functionally obsolete. Applicant not delinquent in taxes	12 years	District must be established before work begins	2 years	OBSOLETE PROPERTY REHABILITATION DISTRICT	Original building value frozen and taxed at full millage rate. New improvements taxed at lower millage rate (24 Mills) unless reduced by State.	Establish District \$200. Application Fee \$150.
COMMERCIAL REHABILITATION ACT (CRA) (PA 210 OF 2005)	COMMERCIAL	10% of current true cash value of existing real property. Minimum of \$100,000 and six new full time jobs for new or rehab*. Applicant not delinquent in taxes Minimum 3 acres unless in downtown or business area	10 years	Application submitted within 6 months of permit issued. District must be established before work begins	2 years	COMMERCIAL REHABILITATION DISTRICT	Original building value frozen and taxed at full millage rate. New improvements taxed at lower millage rate.	Establish District \$200. Application Fee \$150.
COMMERCIAL FACILITIES EXEMPTION (CFE) (PA 255 OF 1978)	COMMERCIAL	10% of current true cash value of existing real property. Minimum of \$100,000 and six new full time jobs for new or rehab*. Applicant not delinquent in taxes	12 years	Application submitted within 45 days of permit issued. District must be established before work begins	2 years	COMMERCIAL REDEVELOPMENT DISTRICT	Original building value frozen and taxed at full millage rate. New facility taxed at 50% of millage rate, except SET, unless reduced by State.	Establish District \$200. Application Fee \$150.
NEIGHBORHOOD ENTERPRISE ZONE (NEZ) ACT (P.A. 147 OF 1992)	RESIDENTIAL	Rehabilitation \$5000 per owner occupied unit or \$7500 per non owner occupied unit. No minimum for new facility	15 years	Application submitted before permit issued	2 years	NEIGHBORHOOD ENTERPRISE ZONE (NEZ)	Rehab facility original building value frozen and taxed at full millage rate. New facility taxed at 1/2 of the average state homestead rate.	Application Fee \$25 Transfer Fee \$20
BROWNFIELD REDEVELOPMENT (P.A. 381 OF 1996)	INDUSTRIAL COMMERCIAL	Property is contaminated, blighted or functionally obsolete	Authority 35 years	Investments occur after approval of a brownfield plan	5 years	Qualified Local Gov. Brownfield Redevelopment Authority	TIF plan to offset cost of environmental or eligible activities MBT credits	State Plan Review Min: \$1,000 Max: \$10,000
RENAISSANCE ZONES (P.A. 376 OF 1996) NO NEW ZONES AFTER 2015	INDUSTRIAL AGRICULTURAL COMMERCIAL RESIDENTIAL	Industry specific. Agricultural, Tool & Die, Renewable Energy	15 years	Prior to December 31 to be effective for the next tax year	Plan specific.	Qualified Local Gov.	Exempt from most State & Local Taxes except any debt and special assessment levies.	No State Fees. Possible Local Administration Fees

All abatements must be submitted to the State by October 31 for approval to qualify for the next tax year.

* City Guidelines

**An eligible business is a business engaged primarily in manufacturing, mining, research & development, wholesale trade, or office operations. It does not include a casino, retail establishment, or professional sports stadium.