

**City of Southfield**  
**Application Process<sup>A</sup> – Act 328 of 1998**  
**Personal Property Tax Abatement**

**Step**

1. **Application** – “Eligible Business”<sup>B</sup> completes application, submits to governing body with the appropriate fees.<sup>C</sup>
  
2. **Resolution Adoption**<sup>D</sup> – Governing Body, after hearing, adopts resolution providing for exemption including:
  - a. Identify or create “Eligible District.”<sup>E</sup>
  - b. Specify period of exemption.<sup>F</sup>
  - c. Identify “Eligible Business.”<sup>G</sup>
  
3. **State Treasurer & Mich Jobs Commission** advises Tax Commission on approval.
  
4. **State Tax Commission** approves or disapproves.

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A. Application and instructions available at:

[www.michigan.gov/documents/3427f\\_108434\\_7.pdf](http://www.michigan.gov/documents/3427f_108434_7.pdf).

Applicant must establish an eligible district, if proposed site is not within an eligible district. Applicant must exclude leasehold improvements of a real property nature and various leasehold estates per MCL 211.8.

- B. “Eligible Business” = manufacturing, mining, research & development, wholesale, trade, offices (no retail, sport stadiums, casinos or associated [hotel, motel, retail])
- C. Governing body is the City of Southfield.  
Request to establish an Industrial Development District: \$500.00  
Application for Tax Abatement: \$1,000.00
- D. Must notify local taxing jurisdictions about hearing.
- E. “Eligible District” = IDD (PA 198), renaissance zone, enterprise zone, empowerment zone, BRA, TIFA, LDFA, DDA district.
- F. Must include Personal Property Tax Exemption Agreement.
- G. Must comply with the City’s Living Wage Ordinance, No. 1478, regarding minimum wages and benefits.