



Tax Incentive Policies and Procedures

Adopted May 21, 2013

Introduction

This guideline is designed to summarize the policies and procedures adopted by the City of Roseville in accordance with P.A. 198 of 1974, as amended. This Act is designed to provide liberal benefits to companies that modernize or expand obsolete facilities, or build new plants in Michigan.

An application for a Tax Exemption/Abatement must be accompanied by a request to establish an industrial development district, if a district is not yet established. The two applications would then need to be approved by City Council. This Industrial Facilities Exemption Certificate entitles a facility to exemption from ad valorem real and personal property taxes for a period from 1 year up to 12 years, upon approval of the City of Roseville after completion of the Public Hearing Process and comprehensive application review.

Abatements are offered for new or expanding facilities only. The City does not offer tax abatement options for speculative projects or developments.

All applications to establish an industrial development district and to apply for an Industrial Facilities Exemption Certificate must be accompanied by the appropriate fee as established by the Roseville City Council. The current fee is a non-refundable \$1,000 fee.

Goals and Objectives

The City of Roseville will evaluate all applications utilizing the following goals and objectives:

- Will the proposed project expand the tax base for the City of Roseville?
- Will the proposed project result in job creation and retention?
- Does the applicant meet current financial and tax obligation to the City of Roseville, is in compliance with all applicable laws of the state, as well as all local ordinances?
- The applicant has NO pending litigation against the City of Roseville, including appeals to the Michigan Tax Tribunal.
- The proposed project will not result in adverse effects upon the City's tax base as a result of the approval of the request; previous exemptions shall be taken into consideration upon application review.
- Upgrade the City's current labor force by promoting more skilled or technical-oriented jobs within the city; and/or
- Increase the City's average income level through the promotion of higher paying jobs; and/or
- Provide economic stimulus to other private sectors, especially supportive facilities.
- Proposed industrial facilities will be compatible with the City's present and future requirements for City services such as infrastructures, utilities and public safety.
- The proposed project will not have adverse effects on the surrounding area due to excessive traffic, noise, odor, or undesired aesthetics.

The above goals and objectives are not intended to be exhaustive. The City of Roseville reserves the right to consider additional goals, objectives, and criteria that are consistent with the interests of the City of Roseville.

APPLICATION RECEIVED AFTER OCT. 5th WILL BE PROCESSED FOR THE NEXT FISCAL YEAR.

City of Roseville Responsibility

1. Establish an Industrial Facilities Tax Exemption Review Committee.
2. Establish by resolution industrial development districts.
3. Act by resolution to either approve or deny applications for an Industrial Facilities Exemption Certificates.
4. Revoke a certificate in the event that the purposes for which the certificate was issued are not being fulfilled as a result of the failure of the holder to proceed in good faith with the replacement, restoration, construction, or operation of the facility or failure to abide by any other terms of this policy and subsequent agreement.

Applications are filed, reviewed, and approved locally, however, they are also subject to review at the State level by the State Tax Commission. The State Tax Commission is ultimately responsible for final approval and issuance of Industrial Facilities Exemption Certificates.

The function of the City of Roseville Industrial Facilities Tax Exemption Review Committee is to evaluate proposed projects and to make recommendations to the Roseville City Council on said application. The committee shall consist of the City Manager, Assessor, Building Director, and Community and Economic Development Administrator.

Guidelines for Applicants

Steps for companies to follow in the Tax Abatement Process

(District steps may not need to be followed if the district is already established)

1. Applicants requesting establishment of an industrial development district or plant rehabilitation district (**Attachment A**); and a Industrial Facilities Exemption Certificate (**Attachment B**) must submit five (5) original application forms for both and pay the application fee as set by City Council (check made payable to the City of Roseville) to the City Clerk's Office.
2. The IFT application must:
 - List all new machinery, equipment, furniture, and fixtures that will be used in the facility (**Attachment B**). The list should include description, type, identification, date of (expected) acquisition by month/day/year, and (expected) cost. Pollution control facilities which applicant intends to apply for under PA 250 of 1965, as amended (air) and PA 222 of 1966 (water), are to be listed separately.
 - Rehabilitations Only – List existing machinery, equipment, furniture, and fixtures that will be replaced or renovated. List existing machinery, equipment, furniture, and fixtures that will continue to be used in the facility. The list should include description, type, identification, year of acquisition, and original cost.
3. Section 9(2) (c) of the Act provides that the start of construction of the facility cannot occur more than 6 months before the filing of the application for the IFEC with the City Clerk.
4. The Tax Abatement Review Committee will study the application and make a recommendation to the City Council.

5. A public hearing will be set for the City Council to consider the request. The applicant will be notified of the date of the hearing and proper legal notices will be mailed and published by the City Clerk.
6. The City Council will decide local approval of the exemption certificate. The City Council may exercise its discretion to determine the length of the Act 198 Certificate in accordance with the objectives set forth in these guidelines and the general health, safety, and welfare of the City of Roseville.
7. Each IFEC application must include a Letter of Agreement signed by the City of Roseville and operator of the facility outlining conditions/remedies to be maintained during the life of the abatement (**Attachment C**).
8. Final certification for the project will be made by the Michigan State Tax Commission upon timely receipt (prior to November 1st of each year) of the application approved by the City Council.

Determination of Number of Years for Industrial Facilities Exemption Certificates

The Tax Abatement Review Committee will review, calculate, and recommend the term of each tax exemption certificate based on the criteria included on the scoring work sheet. The purpose of the work sheet is to provide the Tax Abatement Review Committee with a fair and consistent system in which a recommendation can be prepared for the City Council. However, the City Council reserves the discretion to consider such other criteria, which are consistent with Act 198 and the general health, safety, and welfare of the City of Roseville. Based on this additional criteria the City Council may approve, deny, or adjust the Tax Abatement Review Committee findings as to the number of years the certificate may be granted.

Disapproval / Appeals

The City Council shall by resolution either approve or disapprove the application for an Industrial Facilities Exemption Certificate in accordance with Section 9 and the other provisions of this Act. If disapproved, the City Clerk shall return the application to the applicant. The applicant may appeal the disapproval to the State Tax Commission within ten (10) days after the date of the disapproval.

Letter of Agreement / Annual Report

The State Tax Commission mandates that each community enter into a Letter of Agreement with companies granted tax abatement benefits. The Letter of Agreement (**Attachment C**) covers such issues as investment, job creation, and non-relocation. In addition, the Agreement requires that all companies receiving tax abatement benefits must submit to the City Assessor for the term of the Industrial Facilities Exemption Certificate an annual status report recapping activity for the abated project as of December 31 of each year. The report will be due no later than February 20 of each subsequent year. The report will indicate actual moneys expended as of each annual report date, total project actual costs by year of completion, and actual number of jobs created or retained as of December 31 of each year of the project. If there is a variation of more than ten (10) percent in the estimated employment levels or expended moneys from what was set forth in the application, the company must include an explanation for this variation in the annual status report.

Revocation of an Industrial Facilities Exemption Certificate

The City Council may request that the State Tax Commission revoke an exemption certificate upon any of the following:

1. The project has not been completed in a two year time period from the issuance of the certificate, unless an extension was granted.
2. The purposes for which the certificate was issued are not being fulfilled as a result of a failure of the holder to proceed in good faith with the replacement, restoration, or construction of the facility. (See 207.565 (2))
3. Failure to comply with the terms of the Letter of Agreement.

Transfer of an Industrial Facilities Exemption Certificate

An Industrial Facilities Exemption Certificate may be transferred and amended by the holder to a new owner, but only with the approval of the City Council and State Tax Commission. Please use the Application for Industrial Facilities Exemption Certificate (**Attachment B**) to apply for a transfer, as the same process will be followed as for a new application.

Project Completion

Notification of date of project completion; filing of final cost

1. The applicant for an Industrial Facilities Exemption Certificate or holder of a certificate shall notify the Assessor's Office and the State Tax Commission within thirty (30) days of the date of completion as explained in Section 16 of Act 198, being paragraph 207.566 of the Michigan Compiled Laws.
2. The final cost of a project shall be filed with the Assessor's Office and the State Tax Commission within ninety (90) days after completion.

Consideration of Application

1. State Tax Commission Rule No. 57 states that a complete application (with all required attachments) received by the State Tax Commission on or before October 31 will be acted on by the Commission before December 31 of that year. Applications received after October 31 will be processed contingent upon staff availability.

Personal Property
Tax Incentive Scoring System

The Industrial Facilities Tax Exemption Review Committee will use the following evaluation system and the City of Roseville Tax Incentive Policy to make recommendations to the Roseville City Council regarding whether or not to establish a tax abatement district and if so, to determine the abatement term length for exemption certificates.

PERSONAL PROPERTY INVESTMENT

\$250,000 TO \$750,000
\$751,000 TO \$2,000,000
\$2,001,000 TO \$4,000,000
\$4,001,000 TO \$8,000,000
\$8,001,000 OR GREATER

TERM LENGTH

2 Years
3 Years
5 Years
8 Years
10 Years

JOB CREATION

5 TO 25 JOBS
26 OR MORE JOBS

TERM LENGTH

1 Year
2 Years

JOB RETENTION

1 Year

GROESBECK CORRIDOR

NORTH OF 12 MILE RD
SOUTH OF 12 MILE RD

TERM LENGTH

1 YEAR
3 YEARS

RELOCATION FROM ANOTHER COMMUNITY

RELOCATION FROM ANOTHER STATE

RELOCATION FROM OUTSIDE THE U.S.

1 YEAR

2 YEARS

3 YEARS

SPECIAL CONSIDERATION

(i.e. expansion within Roseville, training center, business incubator, headquarters)

*City Council may approve up to 3 years

3 YEARS*

TOTAL _____

Real Property
Tax Incentive Scoring System

The Industrial Facilities Tax Exemption Review Committee will use the following evaluation system and the City of Roseville Tax Incentive Policy to make recommendations to the Roseville City Council regarding whether or not to establish a tax abatement district and if so, to determine the abatement term length for exemption certificates.

REAL PROPERTY INVESTMENT

\$750,000 TO \$999,999
\$1,000,000 TO \$1,999,999
\$2,000,000 TO \$4,999,999
\$5,000,000 OR GREATER

TERM LENGTH

1 Year
3 Years
5 Years
7 Years

JOB CREATION

5 TO 25 JOBS
26 OR MORE JOBS

TERM LENGTH

1 Year
2 Years

JOB RETENTION

1 Year

GROESBECK CORRIDOR

NORTH OF 12 MILE RD
SOUTH OF 12 MILE RD

TERM LENGTH

1 YEAR
3 YEARS

RELOCATION FROM ANOTHER COMMUNITY

RELOCATION FROM ANOTHER STATE

RELOCATION FROM OUTSIDE THE U.S.

1 YEAR

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3 YEARS

SPECIAL CONSIDERATION

(i.e. expansion within Roseville, training center, business incubator, headquarters)

*City Council may approve up to 3 years

3 YEARS*

TOTAL _____

CITY OF ROSEVILLE
29777 GRATIOT AVENUE
ROSEVILLE, MI 48066

(Attachment A)

APPLICATION FOR ESTABLISHMENT
OF A PLANT REHABILITATION OR INDUSTRIAL DEVELOPMENT DISTRICT
P.A. 198 of 1974 as amended

FILING FEE IS \$1,000 (Non-refundable)

City Assessor: 445-5430

City Clerk: 445-5440

City Treasurer: 445-5420

Please file original and 3 copies with City Clerk

1. Applicant (Company Name): _____
Address of Proposed Project: _____

Address of Present Location: _____

2. Legal description of proposed district:

3. Do you own the property? YES _____ NO _____
IF NO: Option: _____ Purchase Agreement: _____
Other: _____ (Attach copy)

4. Type of District requested: Industrial Development: _____
Plant Rehabilitation: _____

5. Description of proposed project including product proposed to be manufactured, size and general description of project:

6. Give an estimates cost of the following components for the proposed project:

Land Improvements (except land): _____
Building Improvements: _____
Machinery & Equipment: _____
Furniture & Fixtures: _____

If request for district establishment is granted, itemized cost figures will be required when application for Industrial Facilities Exemption Certificate is filed.

7. Time schedule for the start and completion of the construction and equipment installation:

	<u>START DATE</u>	<u>COMPLETION DATE</u>
Building:	_____	_____
Equipment Installation:	_____	_____

8. Will items be owned or leased by the applicant?

	<u>OWNED</u>	<u>LEASED</u>
Building:	_____	_____
Equipment Installation:	_____	_____

If either item above will be leased, applicant must be responsible for the taxes in order to apply for Exemption Certificate. A complete copy of the leases will be required when application for Industrial Facilities Exemption Certificate is filed.

9. How many employees do you currently have? _____
How many employees will you have when this project is completed? _____

10. When the project is completed what number of employees will be:

Management/Professional _____
Skilled _____
Semi-skilled..... _____
Unskilled _____
Office _____

Total Estimated payroll _____

11. If this request is for a Plant Rehabilitation District, please complete the following:

Current Year S.E.V. of Personal Property _____
Current Year S.E.V. of Real Property _____
(excluding land)

DATE: _____

NAME OF COMPANY OFFICER _____

TITLE _____

SIGNATURE _____

Application for Industrial Facilities Tax Exemption Certificate

Issued under authority of P.A. 198 of 1974, as amended. Filing is mandatory.

INSTRUCTIONS: File the original and two copies of this form and the required attachments (three complete sets) with the clerk of the local government unit. The State Tax Commission (STC) requires two complete sets (one original and one copy). One copy is retained by the clerk. If you have any questions regarding the completion of this form or would like to request an informational packet, call (517) 373-3272.p

To be completed by Clerk of Local Government Unit	
Signature of Clerk	▶ Date received by Local Unit
STC Use Only	
▶ Application number	▶ Date received by STC

APPLICANT INFORMATION
All boxes must be completed.

▶ 1a. Company Name (Applicant must be occupant/operator of the facility)	▶ 1b. Standard Industrial Classification (SIC) Code – Sec. 2(10) (4 or 6 Digit Code)	
▶ 1c. Facility Address (City, State, ZIP Code) (real and/or personal property location)	▶ 1d. City/Township/Village (indicate which)	▶ 1e. County Macomb
▶ 2. Type of Approval Requested <input type="checkbox"/> New <input type="checkbox"/> Speculative Building (Sec. 3(8)) <input type="checkbox"/> Research and Development (Sec.2(9))	<input type="checkbox"/> Transfer (1 copy only)	▶ 3a. School District where facility is located
	<input type="checkbox"/> Rehabilitation (Sec. 3(1))	▶ 3b. School Code
▶ 4. Amount of years requested for exemption (1 -12 years)		

5. Thoroughly describe the project for which exemption is sought: Real Property (Type of Improvements to Land, Building, Size of Addition); Personal Property (Explain New, Used, Transferred from Out-of-State, etc.) and Proposed Use of Facility. (Please attach additional page(s) if more room is needed).

6a. Cost of land and building improvements (excluding cost of land).....	▶	\$ _____
* Attach list of improvements and associated costs. * Also attach a copy of building permit if project has already begun.		Real Property Costs
6b. Cost of machinery, equipment, furniture and fixture	▶	\$ _____
* Attach itemized listing with month, day and year of beginning of installation plus total costs		Personal Property Costs
6c. Total Project Costs	▶	\$ _____
* Round Costs to Nearest Dollar		Total of Real & Personal Costs

7. Indicate the time schedule for start and finish of construction and equipment installation. Projects must be completed within a two year period of the effective date of the certificate unless otherwise approved by the STC.

	<u>Begin Date (M/D/Y)</u>	<u>End Date (M/D/Y)</u>	
Real Property Improvements	_____	_____	▶ <input type="checkbox"/> Owned <input type="checkbox"/> Leased
Personal Property Improvements	_____	_____	▶ <input type="checkbox"/> Owned <input type="checkbox"/> Leased

▶ 8. Are State Education Taxes reduced or abated by the Michigan Economic Development Corporation (MEDC)? If yes, applicant must attach a signed MEDC Letter of Commitment to receive this exemption. Yes No

▶ 9. No. of existing jobs at this facility that will be retained as a result of this project. Jobs Retained	▶ 10. No. of new jobs at this facility expected to create within 2 years of completion. Jobs Created
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11. Rehabilitation applications only: Complete a, b and c of this section. You must attach the assessor's statement of valuation for the entire plant rehabilitation district and obsolescence statement for property. The SEV data below must be as of December 31 of the year prior to the rehabilitation.

a. SEV of Real Property (excluding land)	_____
b. SEV of Personal Property (excluding inventory).....	_____
c. Total SEV.....	_____

▶ 12a. Check the type of District the facility is located in:
 Industrial Development District Plant Rehabilitation District

▶ 12b. Date district was established by local government unit (contact local unit)	▶ 12c. Is this application for a speculative building (Sec. 3(8))? <input type="checkbox"/> Yes <input type="checkbox"/> No
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APPLICANT CERTIFICATION - complete all boxes.

The undersigned, authorized officer of the company making this application certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way and that all are truly descriptive of the industrial property for which this application is being submitted.

It is further certified that the undersigned is familiar with the provisions of P.A. 198 of 1974, as amended, being Sections 207.551 to 207.572, inclusive, of the Michigan Compiled Laws; and to the best of his/her knowledge and belief, (s)he has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local unit of government and the issuance of an Industrial Facilities Exemption Certificate by the State Tax Commission.

13a. Preparer Name	13b. Telephone Number	13c. Fax Number	13d. E-mail Address
14a. Name of Contact Person	14b. Telephone Number	14c. Fax Number	14d. E-mail Address
▶ 15a. Name of Company Officer (No Authorized Agents)			
15b. Signature of Company Officer (No Authorized Agents)		15c. Fax Number	15d. Date
▶ 15e. Mailing Address (Street, City, State, ZIP Code)		15f. Telephone Number	14g. E-mail Address

LOCAL GOVERNMENT ACTION & CERTIFICATION - complete all boxes.

This section must be completed by the clerk of the local governing unit before submitting application to the State Tax Commission. Check items on file at the Local Unit and those included with the submittal.

▶ 16. Action taken by local government unit <input type="checkbox"/> Abatement Approved for _____ Years (1-12) After Completion <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Denied (Include Resolution Denying)	16b. The State Tax Commission Requires the following documents be filed for an administratively complete application: Check or Indicate N/A if Not Applicable <input type="checkbox"/> 1. Original Application plus attachments, and one complete copy <input type="checkbox"/> 2. Resolution establishing district <input type="checkbox"/> 3. Resolution approving/denying application. <input type="checkbox"/> 4. Letter of Agreement (Signed by local unit and applicant) <input type="checkbox"/> 5. Affidavit of Fees (Signed by local unit and applicant) <input type="checkbox"/> 6. Building Permit for real improvements if project has already begun <input type="checkbox"/> 7. Equipment List with dates of beginning of installation <input type="checkbox"/> 8. Form 3222 (if applicable) <input type="checkbox"/> 9. Speculative building resolution and affidavits (if applicable)
16a. Documents Required to be on file with the Local Unit Check or Indicate N/A if Not Applicable <input type="checkbox"/> 1. Notice to the public prior to hearing establishing a district. <input type="checkbox"/> 2. Notice to taxing authorities of opportunity for a hearing. <input type="checkbox"/> 3. List of taxing authorities notified for district and application action. <input type="checkbox"/> 4. Lease Agreement showing applicants tax liability.	
16c. LUCI Code	16d. School Code
17. Name of Local Government Body	▶ 18. Date of Resolution Approving/Denying this Application

Attached hereto is an original and one copy of the application and all documents listed in 16b. I also certify that all documents listed in 16a are on file at the local unit for inspection at any time.

19a. Signature of Clerk	19b. Name of Clerk	19c. E-mail Address
19d. Clerk's Mailing Address (Street, City, State, ZIP Code)		
19e. Telephone Number	19f. Fax Number	

State Tax Commission Rule Number 57: Complete applications approved by the local unit and received by the State Tax Commission by October 31 each year will be acted upon by December 31. Applications received after October 31 may be acted upon in the following year.

Local Unit: Mail one original and one copy of the completed application and all required attachments to:

State Tax Commission
Michigan Department of Treasury
 P.O. Box 30471
 Lansing, MI 48909-7971

(For guaranteed receipt by the STC, it is recommended that applications are sent by certified mail.)

STC USE ONLY				
▶ LUCI Code	▶ Begin Date Real	▶ Begin Date Personal	▶ End Date Real	▶ End Date Personal

(Attachment C)

LETTER OF AGREEMENT

(DATE)

City Clerk
City of Roseville
29777 Gratiot Ave.
P.O. Box 290
Roseville, MI 48066

RE: Agreement with the City of Roseville

Dear Mr. Richard M. Steenland,

_____ (the "Company") has submitted an application to you for the granting of an Industrial Facilities Exemption Certificate (IFT) pursuant to Michigan Public Acts of 1974, as amended.

To encourage the granting of the IFT and in recognition of the investment of the City of Roseville (the "Municipality") will be making toward the economic growth of the Company, and thus, the economic growth of the Municipality, I hereby agree on behalf of the Company to the following:

1. No later than the 10th day of January immediately following the second year after the issuance date of the IFT, and if applicable, the Company shall submit a letter to the Municipality stating:
 - a. The number of new jobs promised in the IFT application within a two-year period and the actual number of new jobs created.
 - b. If IFT is granted on the basis of job retention, the number of employees at the time of the application and the current number of employees.
 - c. If projection for creation or retention of jobs was not reached, give explanation.
 - d. The estimated project cost given in the application and actual project cost.
 - e. If actual project costs differ substantially from projected cost, give explanation.

2. The Company further agrees to submit a report regarding status of employment no later than the 10th day of January following the issuance of the IFT for the 5th, 8th, and 12th year anniversary date, whichever are applicable. In the event tax abatement is issued for a period of less than twelve years a report shall be due no later than the 10th of January immediately following the last year of the IFT. If employment has not remained or exceeded the number given in the application, an explanation for this shall be included. This report shall be submitted beginning with the fourth year after the issuance date of the IFT.

The Company understands that if employment has not been retained or reached as stated in the application or the construction and/or expansion project has not been completed or expenditures made as described in the application, the governing body has the right to reduce the term or revoke the IFT.

3. The Company understands that if it chooses to leave the Municipality without permission for relocation prior to end of the term of the IFT, the governing body has the right to recapture from the Company up to and included the total amount of the taxes abated by the IFT.

In the event the Company leaves the Municipality or in the event at the end of two years, project costs and employee projections have not been complied within eight-five (85%) percent, or in the event thereafter cost projections are not complied with or job projections are not complied with other than for reasons of economic necessity, or other valid reasons as determined by the Municipality, the Municipality in its sole discretion may recapture the entire amount of taxes abated by the IFT or take other action, including but not limited to reduction in the term, or recapture in part of previous taxes abated. In the event the project costs and employee projections have not been complied with, the Municipality shall notify the Company in writing and schedule the hearing no earlier than forty-five days following such notice before the City Council prior to the Municipality exercising any of the remedies herein. The Company shall be entitled to present additional documentation, information and explanations regarding alleged non-compliance. In the event the Municipality elects to recapture taxes previously abated by the IFT, the Municipality shall prepare and record a lien against the property for the total amount of taxes previously abated, plus interest at the rate of eight (8%) percent per annum compounded annually from the time the lien was recorded until it is paid. The lien shall be payable in full at any time the property or any portion thereon is sold or transferred. In addition, payments shall be collected in the same manner as ad valorem real property taxes annually with the December tax bill in equal installments computed by dividing the outstanding abated taxes by the number of years or fraction thereof during the tax abatement occurred.

By signatures of both the Company and Municipality below, it is understood that both the Company's investments in the project and the Municipality's investment through the granting of an IFT is to encourage the economic growth of all. It is also acknowledged that certain economic conditions can, at times, prohibit the maintenance of the Company's targeted status. It

is understood that if such conditions exist at the time of the designated Company's reports, the governing body of the Municipality will carefully evaluate the Company's situation and will inform the Company if any action is considered in order to give the Company an opportunity for correction.

WITNESSES:

(COMPANY NAME)

By: _____
Title: _____
Dated: _____

WITNESSES:

By: _____
Its: Mayor _____
Dated: _____

WITNESSES:

By: _____
Its: Clerk _____
Dated: _____

**IFT LETTER OF AGREEMENT
Per P.A. 334 of 1993**

**INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE
LETTER OF AGREEMENT:**

This agreement between (Company) _____ and the City of Roseville is for the requirements of P.A. 198, as amended, P.A. 334, Section 22. In consideration of approval of this exemption certificate, the (company) _____ understands that through its investment of (money) \$ _____ and the City of Roseville, by its investment of the IFT, are mutually investing and benefiting from this economic development project, and, furthermore, agree to the following:

N.A. _____

This agreement is assignable and transferable by either party with advance written consent. The agreement may only be altered upon mutual consent of both parties.

City of Roseville

Date

Applicant Signature

Date

INDUSTRIAL FACILITIES EXEMPTION APPLICATION AFFIDAVIT OF FEES

In accordance with State Tax Commission Bulletin No. 3, dated January 1998, the Local Unit and Applicant for Industrial Facilities Exemption Certificate do hereby swear and affirm that no payment of any kind, whether they be referred to as "fees," "payments in lieu of taxes," "donations," or by other like terms, such payments are contrary to the legislative intent of Act 198 that exemption certificates have the effect of abating all ad valorem property taxes levied by taxing units with the unit of local government which approves the certificate.

We do swear and affirm by our signatures below that "no payment of any kind in excess of the fee allowed, as amended by Public Act 323 of 1996, has been made or promised in exchange for favorable consideration of an exemption certificate application."

City of Roseville:

Signed: _____

Print Name: _____

Title: _____

Dated: _____

Applicant: _____

Signed: _____

Print Name: _____

Title: _____

Dated: _____

Company Name

Statement Attached To And Made Part Of
Form 1012
Application for Industrial Facilities Exemption Certificate

**-AFFIDAVIT-
DATE OF PROJECT COMMENCEMENT**

I, (Company), do hereby certify that the commencement of the improvement to the real property and the installation date of the personal property occurred on (date).

Signature

Title

Date

IFEC APPLICATION — ATTACHMENT (Sec. 6B)

APPLICANT COMPANY: _____

MACHINERY & EQUIPMENT Page 1 of 1

COLUMN I	COLUMN II	COLUMN III	COLUMN IV	COLUMN V	COLUMN VI	COLUMN VII
ORIGINAL ESTIMATED COST	EXPECTED INSTALLATION DATE M/D/Y	ORIGINAL LIST DESCRIPTION	ACTUAL PURCHASE DATE M/D/Y	ACTUAL INSTALLATION DATE M/D/Y	ACTUAL DESCRIPTION ON DEPRECIATION SCHEDULE	ACTUAL COST
\$0	PAGE TOTALS					\$0

IFEC APPLICATION — ATTACHMENT (Sec. 6B)

APPLICANT COMPANY: _____

Leasehold Improvements - (Personal Property)

Page 1 of 1

COLUMN I	COLUMN II	COLUMN III	COLUMN IV	COLUMN V	COLUMN VI	COLUMN VII
ORIGINAL ESTIMATED COST	EXPECTED INSTALLATION DATE M/D/Y	ORIGINAL LIST DESCRIPTION	ACTUAL PURCHASE DATE M/D/Y	ACTUAL INSTALLATION DATE M/D/Y	ACTUAL DESCRIPTION ON DEPRECIATION SCHEDULE	ACTUAL COST
\$0	PAGE TOTALS					\$0

IFEC APPLICATION — ATTACHMENT (Sec. 6B)

APPLICANT COMPANY: _____

FURNITURE & FIXTURES Page 1 of 1

COLUMN I	COLUMN II	COLUMN III	COLUMN IV	COLUMN V	COLUMN VI	COLUMN VII
ORIGINAL ESTIMATED COST	EXPECTED INSTALLATION DATE M/D/Y	ORIGINAL LIST DESCRIPTION	ACTUAL PURCHASE DATE M/D/Y	ACTUAL INSTALLATION DATE M/D/Y	ACTUAL DESCRIPTION ON DEPRECIATION SCHEDULE	ACTUAL COST
\$0	PAGE TOTALS					\$0

PAGE TOTAL: _____ \$0

IFEC APPLICATION — ATTACHMENT (Sec. 6B)

APPLICANT COMPANY: _____

OFFICE EQUIPMENT

Page 1 of 1

COLUMN I	COLUMN II	COLUMN III	COLUMN IV	COLUMN V	COLUMN VI	COLUMN VII
ORIGINAL ESTIMATED COST	EXPECTED INSTALLATION DATE M/D/Y	ORIGINAL LIST DESCRIPTION	ACTUAL PURCHASE DATE M/D/Y	ACTUAL INSTALLATION DATE M/D/Y	ACTUAL DESCRIPTION ON DEPRECIATION SCHEDULE	ACTUAL COST
\$0	PAGE TOTALS					\$0

PAGE TOTAL: \$0

IFEC APPLICATION — ATTACHMENT (Sec. 6B)

APPLICANT COMPANY: _____

COMPUTER EQUIPMENT Page 1 of 1

COLUMN I	COLUMN II	COLUMN III	COLUMN IV	COLUMN V	COLUMN VI	COLUMN VII
ORIGINAL ESTIMATED COST	EXPECTED INSTALLATION DATE M/D/Y	ORIGINAL LIST DESCRIPTION	ACTUAL PURCHASE DATE M/D/Y	ACTUAL INSTALLATION DATE M/D/Y	ACTUAL DESCRIPTION ON DEPRECIATION SCHEDULE	ACTUAL COST
\$0	PAGE TOTALS					\$0

PAGE TOTAL: \$0 _____