

CHECKLIST TO IMPLEMENT THE INDUSTRIAL FACILITIES EXEMPTION

Action	Date
1. Contact City Economic Development Department to schedule pre-application meeting	
2. Determination if the property is a “facility,” “functionally obsolete,” or “blighted” <i>-Developer or property owner submits documentation to City Assessor for determination.</i>	
***** (If district already established skip to step 6)	
3. *Initiate Action to Establish an Obsolete Property Rehabilitation District <i>-Property owner (of at least 50% of the property) file District application.</i>	
4. Send & Publish Notice Before Adopting Resolution <i>-City Clerk sends written notice of a public hearing by certified mail to owners of all real property in the proposed District. Publish Hearing Notice in the News Herald not less than 10 days or more than 30 days before the hearing date. Place resolution on Commission agenda.</i>	
5. By Resolution, Commission Approves or Disapproves establishing the District	
6. *Owner Files an Application for Exemption on State Tax Commission Form 1012	
7. Owner Files Letter of Agreement including attachments and Affidavit	
8. City Sends and Publishes Notice of Hearing <i>-City Clerk sends notice to the applicant, Assessor, each taxing unit levying taxes and the general public on a public hearing on the application.</i>	
9. Assessor’s Determination <i>-Prior to the hearing, the City Clerk shall request the Assessor to determine if the taxable value of property proposed for exemption, considered together with property already exempt, exceeds 5% of the City’s taxable value.</i>	
10. Public Hearing before City Commission on Application <i>-The City Commission, not more than 60 days after receipt of application by the City Clerk, shall by resolution either approve or disapprove the application for an Exemption Certificate.</i>	
11. State Tax Commission (STC) <i>-If approved by City Commission, City Clerk forwards a copy of the application and resolution to the STC. -If disapproved, the reasons shall be set forth in writing in the resolution, and the City Clerk shall send, by certified mail, a copy of the resolution to the applicant and the Assessor. A resolution is not effective unless approved by the STC.</i>	
12. State Tax Commission <i>-Not more than 60 days after receipt of a copy of the application and resolution, the STC shall approve or disapprove the resolution. -Following approval by the City Commission and the STC, the STC shall issue to the applicant an Exemption Certificate. The STC shall file with the City Clerk a copy of the Exemption Certificate. The STC shall also send, by certified mail, a copy of the Exemption Certificate to the applicant and the Assessor.</i>	

*District and Certificate Application may be completed at the same time.

Updated 11/2/2021

EXTERNAL CHECKLIST