

**SOLAR ENERGY FACILITIES TAXATION ACT (EXCERPT)**  
**Act 108 of 2023**

**211.1156 Issuance of certificate; effective date; maintenance of records.**

Sec. 6.

(1) Not more than 90 days after receipt of a copy of a complete application and resolution approving the application adopted under section 5, the commission shall approve the application if it determines that the qualified facility complies with all provisions of this act. Placement of a qualified facility in service after the date of application under section 4 does not disqualify the facility from receiving approval by a qualified local governmental unit under section 5 or by the commission under this section.

(2) Following approval of the application by the legislative body of the qualified local governmental unit and the commission, the commission shall issue to the applicant a certificate in the form the commission determines, which must contain all of the following:

- (a) The address of the real property on which the qualified facility is located.
  - (b) The time schedule for undertaking and completing the qualified facility.
  - (c) A statement that unless revoked as provided in this act, the certificate will remain in force for the period stated in the certificate.
  - (d) A statement of the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under section 4(4).
- (3) The effective date of the certificate is the December 31 immediately following the date of issuance of the certificate.
- (4) The commission shall file with the clerk of the qualified local governmental unit a copy of the certificate, and the commission shall maintain a record of all certificates filed. The commission shall also send, by certified mail, a copy of the certificate to the applicant and the assessor of the local tax collecting unit in which the qualified facility is located.

**History:** 2023, Act 108, Imd. Eff. July 27, 2023