



# Rochester Hills Master Report

1000 Rochester Hills  
Drive  
Rochester Hills, MI 48309  
(248) 656-4660  
Home Page:  
www.rochesterhills.org

**File Number: 2006-0130**

**File Number:** 2006-0130      **File Type:** Exemptions      **Status:** To Council  
**Version:** 1      **Reference:** N/A      **Controlling Body:** City Council  
Regular Meeting  
**Requester:** Planning/Development      **Cost:**      **Introduced:** 02/06/2006  
**File Name:** ECD Tax Exemption      **Final Action:**

**Title:** Request to Consider Opting out of tax exemption of personal property for Energy Conversion Devices

**Notes:**

**Code Sections:**

**Agenda Date:**

**Indexes:**

**Agenda Number:**

**Sponsors:**

**Enactment Date:**

**Attachments:** Agenda Summary .pdf, MEDC Letter 01092006.pdf, Att B ECD Tax Exemption.pdf, Memo Dawson 020306.pdf      **Enactment Number:**

## History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
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### Text of Legislative File 2006-0130

..Title  
Request to Consider Opting out of tax exemption of personal property for Energy Conversion Devices

..Body  
**TWO OPTIONS**

**Option 1 - Not to Opt Out (In support Tax Exemption)**

*Whereas* on December 16, 2003 the Michigan NextEnergy Authority (MNEA) certified Energy Conversion Devices, Inc. as an Alternative Energy Technology Business as permitted by Public Act 549 of 2002, and

*Whereas* on December 20, 2005 the MNEA certified a list of equipment (Attachment A) as Alternative Energy Personal property (the "property") making it exempt from taxes levied before January 1, 2013 as permitted by Public Act 549 of 2002, and

*Whereas* notice of this action was received by the City of Rochester Hills Assessing Department on

January 13, 2006, and

**Whereas** the City Assessor has made the following determinations regarding the certified property (See Attachment C):

1. It is property classified as personal rather than real property
2. It has not been previously subject to taxation under the general property tax act, and
3. It has not previously been exempted from taxes under the general property tax act

and,

**Whereas** exemption of the property will not impede the City's ability to provide service or have a detrimental impact on its fiscal stability.

**Resolved** that the City of Rochester Hills is **not** opting-out of the exemption of the alternative energy personal property from local personal property taxes of Energy Conversion Devices, Inc., a certified Alternative Energy Technology Business, as permitted by Public Act 549 of 2002, and

**Be It Further Resolved** that the City Clerk should forward a certified copy of this Resolution to the Michigan NextEnergy Authority no later than Wednesday, March 1, 2006.

- OR -

**Option 2 - To Opt Out**

**Resolved** that the City of Rochester Hills is opting-out of the exemption of the alternative energy personal property from local personal property taxes of Energy Conversion Devices, Inc., a certified Alternative Energy Technology Business, as permitted by Public Act 549 of 2002, and

**Be It Further Resolved** that the City Clerk should forward a certified copy of this Resolution to the Michigan NextEnergy Authority no later than Wednesday, March 1, 2006.