

**DELTA TOWNSHIP  
COMPILED POLICY MANUAL**

<b>Title:</b>	<b>Tax Abatement Policy</b>
<b>Adoption Date:</b>	<b>April 17, 1995</b>
<b>Revision Date:</b>	

**General Purpose:** A statement that the Township shall consider on an individual basis requests for tax abatements by businesses within the Township.

**Summary Statement of Policy:** Delta Township shall consider a request for abatement in accordance with PA 198 as amended, reserving the right to accept, reject or place limits upon the tax abatement and to limit the tax abatement from one to twelve years of life.

**Actual Policy as Written:**

Whereas, Delta Charter Township's Board of Trustees has not had a recent tax abatement policy, and

Whereas, Delta Township is facing intense economic competition (in the industrial sector) from surrounding communities who offer such incentives to manufacturers as free land, 12 year tax abatements, free job training, very low interest loans used to construct new manufacturing buildings and public/private partnerships that construct speculative buildings for manufacturers, and

Whereas, the State of Michigan has guidelines as to what qualifies for tax abatement, and

Whereas, recent State of Michigan law now requires that , if a tax abatement is requested, the particular business and municipality must enter into a written agreement that specifies the obligations of the company to the municipality, and

Whereas, with regards to a tax abatement request by a manufacturer, analysis and recommendations will be completed by the Township Manager, with input from the Economic Development Coordinator, Economic Development Corporation Board of Directors, Assessing, Planning, Engineering (MDNR if warranted), and

Whereas, the Delta Charter Township Board of Trustees has the right to accept, reject, or place limits upon the tax abatement and to limit the tax abatement from one to twelve years of life, and

Whereas, there is a need to allow Delta Township the ability to compete with surrounding communities in the economic development area,

Now, therefore, be it resolved, Delta Charter Township Board of Trustees will consider on an individual basis, requests to create industrial development and plant rehabilitation districts and requests for industrial facilities exemption certificates in accordance with PA 198 of 1974 as amended.