

**STATE TAX COMMISSION
SPECIAL ITEMS AGENDA
April 27, 2015 Meeting**

Property Tax Exemption Section Items

EXEMPTION PROGRAM	CERTIFICATE NUMBER	COMPANY NAME	LOCAL UNIT	COUNTY	REASON	REQUESTED ACTION
PA 198 of 1974	2014-173	Citizens LLC	City of Charlotte	Eaton	Application was untimely, and local unit failed to forward to the State Tax Commission until the following year.	Section 9(2)(h)(x) approval of real property in the amount of \$850,000 and personal property in the amount of \$1,550,000 as authorized by the MEGA chairperson dated 2-9-2015. Approve effective December 31, 2013, per Section 9(10), which allows prior effective date of applications where the local unit failed to forward the application before the deadline.
PA 146 of 2000	3-14-0006	Klingman Lofts II, LLC	City of Grand Rapids	Kent	Two applications were submitted for the same project, with the same address and investment amounts. One application was mistaken as a duplicate and only one OPRA certificate was issued for the entire building. The applicant filed a master condo deed to split the building into condos. Split the OPRA certificate into two certificates and correct the frozen taxable values.	Amend certificate 3-14-0006 for Klingman Lofts II, LLC for condo unit #4 with a frozen TV of \$12,441. Split a portion of certificate 3-14-0006 into certificate 3-14-0006A for condo unit #3 under Klingman Lofts I, LLC with a frozen TV of \$15,352.
PA 146 of 2000	3-15-0001	Quality Pheasant, LLC	City of Detroit	Wayne	Application was received on 11/5/2014, after the 10/31/2014 deadline. Approve the application per MCL 125.2786(7) with an effective date of 12/31/2014.	Approve the application with a taxable value of \$23,726 for 12 years after completion of the project in 2015, with an effective date of 12/31/2014.