

Certificates included in this file were approved at the April 9, 2018 meeting of the State Tax Commission.

To find a specific file, click Ctrl+F and type in the certificate number or the company name. If printing the certificate, please take special note of the page number so you don't accidentally print the whole file! For a list of all the property tax exemption certificates approved at the meeting, the minutes of each State Tax Commission meeting can be found at www.michigan.gov/statetaxcommission.

For more information about the Neighborhood Enterprise Zone Exemptions, please visit our website at www.michigan.gov/propertytaxexemptions/NEZ. Our website includes the State Average Tax Rates, a checklist to detail the documents that should be submitted with applications, the application, and Frequently Asked Questions (FAQs).



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

April 12, 2018

MidTown Lofts, LLC
PO Box 101
Yale, MI 48097

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 411 Grand River, City of Port Huron, St. Clair County. The certificate was held in abeyance until further requirements were met. The Commission has received the requirements of Section 10 of Public Act 147 of 1992 (Act), as amended, and has removed certificate number N2016-054 from abeyance.

This certificate is the legal authority for the assessor to place the certified facility on the NEZ tax roll (specific tax roll) pursuant to the requirements of Public Act 147 of 1992, Section 13, as amended.

The local treasurer will prepare Neighborhood Enterprise Zone tax bills in accordance with Section 9 of the Act. To verify that the certificate has been added to the specific tax roll for the affected tax years, please contact your local assessor. In some cases, certificates effective for previous tax years may result in a refund of taxes paid. Please contact the local treasurer regarding their refund process.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of an exemption may appeal a final decision by filing a petition with the Michigan Tax Tribunal, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have further questions, please contact the Property Services Division at (517) 373-3302.

Sincerely,

Heather S. Frick, Executive Director
State Tax Commission

Enclosure(s)

cc: Assessor, City of Port Huron
St. Clair County Equalization Department
Port Huron School District
St. Clair County Resa Intermediate School District
St. Clair Community College



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. N2016-054

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **MidTown Lofts, LLC**, and located at **411 Grand River, City of Port Huron**, County of **St. Clair**, Michigan, within a Neighborhood Enterprise Zone designated for the purpose of construction of new residential property or rehabilitation of existing residential property, complies with Section 2 and with other provisions of the act.

Therefore, as provided by MCL 207.771 to 207.787, inclusive, the State Tax Commission hereby certifies this residential facility as a **rehabilitation facility** and issues a Neighborhood Enterprise Zone Exemption Certificate for the property whose property identification number is **74-06-298-0072-000** and whose legal description is on file with the local governmental unit.

The Taxable Value of the rehabilitated facility related to this certificate is **\$7,759** for real property (excluding land).

This certificate provides the authority for the assessor to exempt the facility for which this Neighborhood Enterprise Zone certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Neighborhood Enterprise Zone tax.

This certificate, unless revoked as provided by Public Act 147 of 1992, as amended, shall remain in force for a period of **9** year(s);

Beginning December 31, 2017, and ending December 30, 2026.

This Neighborhood Enterprise Zone certificate is issued on **April 9, 2018.**



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Janay Jenkins in black ink.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

April 12, 2018

600 Webward Avenue LLC
1092 Woodward Avenue
Detroit, MI 48226

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 600 Woodward Avenue (Floors 2-12 only), City of Detroit, Wayne County. The certificate was held in abeyance until further requirements were met. The Commission has received the requirements of Section 10 of Public Act 147 of 1992 (Act), as amended, and has removed certificate number N2017-062 from abeyance.

This certificate is the legal authority for the assessor to place the certified facility on the NEZ tax roll (specific tax roll) pursuant to the requirements of Public Act 147 of 1992, Section 13, as amended.

The local treasurer will prepare Neighborhood Enterprise Zone tax bills in accordance with Section 9 of the Act. To verify that the certificate has been added to the specific tax roll for the affected tax years, please contact your local assessor. In some cases, certificates effective for previous tax years may result in a refund of taxes paid. Please contact the local treasurer regarding their refund process.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of an exemption may appeal a final decision by filing a petition with the Michigan Tax Tribunal, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have further questions, please contact the Property Services Division at (517) 373-3302.

Sincerely,

Heather S. Frick, Executive Director
State Tax Commission

Enclosure(s)

cc: Assessor, City of Detroit
Wayne County Equalization Department
Detroit School District
Wayne Intermediate School District
Wayne County Community College



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. N2017-062

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **600 Webward Avenue LLC**, and located at **600 Woodward Avenue (Floors 2-12 only), City of Detroit**, County of **Wayne**, Michigan, within a Neighborhood Enterprise Zone designated for the purpose of construction of new residential property or rehabilitation of existing residential property, complies with Section 2 and with other provisions of the act.

Therefore, as provided by MCL 207.771 to 207.787, inclusive, the State Tax Commission hereby certifies this residential facility as a **rehabilitation facility** and issues a Neighborhood Enterprise Zone Exemption Certificate for the property whose property identification number is **01004098** and whose legal description is on file with the local governmental unit.

The Taxable Value of the rehabilitated facility related to this certificate is **\$139,860** for real property (excluding land).

This certificate provides the authority for the assessor to exempt the facility for which this Neighborhood Enterprise Zone certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Neighborhood Enterprise Zone tax.

This certificate, unless revoked as provided by Public Act 147 of 1992, as amended, shall remain in force for a period of **17 year(s)**;

Beginning December 31, 2017, and ending December 30, 2034.

This Neighborhood Enterprise Zone certificate is issued on **April 9, 2018.**



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

April 12, 2018

Daniel and Kathleen Miller
123 Newberry Street, NE, Unit 21
Grand Rapids, MI 49503

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 123 Newberry Street, NE, Unit 21, City of Grand Rapids, Kent County. The certificate was held in abeyance until further requirements were met. The Commission has received the requirements of Section 10 of Public Act 147 of 1992 (Act), as amended, and has removed certificate number N2017-198 from abeyance.

This certificate is the legal authority for the assessor to place the certified facility on the NEZ tax roll (specific tax roll) pursuant to the requirements of Public Act 147 of 1992, Section 13, as amended.

The local treasurer will prepare Neighborhood Enterprise Zone tax bills in accordance with Section 9 of the Act. To verify that the certificate has been added to the specific tax roll for the affected tax years, please contact your local assessor. In some cases, certificates effective for previous tax years may result in a refund of taxes paid. Please contact the local treasurer regarding their refund process.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of an exemption may appeal a final decision by filing a petition with the Michigan Tax Tribunal, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have further questions, please contact the Property Services Division at (517) 373-3302.

Sincerely,

Heather S. Frick, Executive Director
State Tax Commission

Enclosure(s)

cc: Assessor, City of Grand Rapids
Kent County Equalization Department
Grand Rapids School District
Kent Intermediate School District
Grand Rapids Community College



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. N2017-198

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Daniel and Kathleen Miller**, and located at **123 Newberry Street, NE, Unit 21, City of Grand Rapids**, County of **Kent**, Michigan, within a Neighborhood Enterprise Zone designated for the purpose of construction of new residential property or rehabilitation of existing residential property, complies with Section 2 and with other provisions of the act.

Therefore, as provided by MCL 207.771 to 207.787, inclusive, the State Tax Commission hereby certifies this residential facility as a **new facility** and issues a Neighborhood Enterprise Zone Exemption Certificate for the property whose property identification number is **41-14-19-305-015** and whose legal description is on file with the local governmental unit.

This certificate provides the authority for the assessor to exempt the facility for which this Neighborhood Enterprise Zone certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Neighborhood Enterprise Zone tax.

This certificate, unless revoked as provided by Public Act 147 of 1992, as amended, shall remain in force for a period of **12 year(s)**;

Beginning December 31, 2017, and ending December 30, 2029.

This Neighborhood Enterprise Zone certificate is issued on **April 9, 2018.**



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Janay Jenkins.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

April 12, 2018

Donald and Jennifer Hammond
14976 Ridgemoor #106
Grand Haven, MI 49417

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 309 Terrace Point Circle, City of Muskegon, Muskegon County. The certificate was held in abeyance until further requirements were met. The Commission has received the requirements of Section 10 of Public Act 147 of 1992 (Act), as amended, and has removed certificate number N2017-325 from abeyance.

This certificate is the legal authority for the assessor to place the certified facility on the NEZ tax roll (specific tax roll) pursuant to the requirements of Public Act 147 of 1992, Section 13, as amended.

The local treasurer will prepare Neighborhood Enterprise Zone tax bills in accordance with Section 9 of the Act. To verify that the certificate has been added to the specific tax roll for the affected tax years, please contact your local assessor. In some cases, certificates effective for previous tax years may result in a refund of taxes paid. Please contact the local treasurer regarding their refund process.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of an exemption may appeal a final decision by filing a petition with the Michigan Tax Tribunal, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have further questions, please contact the Property Services Division at (517) 373-3302.

Sincerely,

Heather S. Frick, Executive Director
State Tax Commission

Enclosure(s)

cc: Assessor, City of Muskegon
Muskegon County Equalization Department
Muskegon School District
Muskegon Area Intermediate School District
Muskegon Community College



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. N2017-325

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Donald and Jennifer Hammond**, and located at **309 Terrace Point Circle, City of Muskegon**, County of **Muskegon**, Michigan, within a Neighborhood Enterprise Zone designated for the purpose of construction of new residential property or rehabilitation of existing residential property, complies with Section 2 and with other provisions of the act.

Therefore, as provided by MCL 207.771 to 207.787, inclusive, the State Tax Commission hereby certifies this residential facility as a **new facility** and issues a Neighborhood Enterprise Zone Exemption Certificate for the property whose property identification number is **24-793-000-0020-00** and whose legal description is on file with the local governmental unit.

This certificate provides the authority for the assessor to exempt the facility for which this Neighborhood Enterprise Zone certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Neighborhood Enterprise Zone tax.

This certificate, unless revoked as provided by Public Act 147 of 1992, as amended, shall remain in force for a period of **12** year(s);

Beginning December 31, 2018, and ending December 30, 2030.

This Neighborhood Enterprise Zone certificate is issued on **April 9, 2018**.



A handwritten signature in black ink, appearing to read 'D. B. Roberts'.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read 'Janay Jenkins'.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

April 12, 2018

Patrick Loughridge
4441 Grand Haven Road
Muskegon, MI 49441

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 656 Terrace Point Circle, City of Muskegon, Muskegon County. The certificate was held in abeyance until further requirements were met. The Commission has received the requirements of Section 10 of Public Act 147 of 1992 (Act), as amended, and has removed certificate number N2018-006 from abeyance.

This certificate is the legal authority for the assessor to place the certified facility on the NEZ tax roll (specific tax roll) pursuant to the requirements of Public Act 147 of 1992, Section 13, as amended.

The local treasurer will prepare Neighborhood Enterprise Zone tax bills in accordance with Section 9 of the Act. To verify that the certificate has been added to the specific tax roll for the affected tax years, please contact your local assessor. In some cases, certificates effective for previous tax years may result in a refund of taxes paid. Please contact the local treasurer regarding their refund process.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of an exemption may appeal a final decision by filing a petition with the Michigan Tax Tribunal, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have further questions, please contact the Property Services Division at (517) 373-3302.

Sincerely,

A handwritten signature in cursive script that reads "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure(s)

cc: Assessor, City of Muskegon
Muskegon County Equalization Department
Muskegon School District
Muskegon Area Intermediate School District
Muskegon Community College



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. N2018-006

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Patrick Loughridge**, and located at **656 Terrace Point Circle, City of Muskegon**, County of **Muskegon**, Michigan, within a Neighborhood Enterprise Zone designated for the purpose of construction of new residential property or rehabilitation of existing residential property, complies with Section 2 and with other provisions of the act.

Therefore, as provided by MCL 207.771 to 207.787, inclusive, the State Tax Commission hereby certifies this residential facility as a **new facility** and issues a Neighborhood Enterprise Zone Exemption Certificate for the property whose property identification number is **24-793-000-0026-00** and whose legal description is on file with the local governmental unit.

This certificate provides the authority for the assessor to exempt the facility for which this Neighborhood Enterprise Zone certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Neighborhood Enterprise Zone tax.

This certificate, unless revoked as provided by Public Act 147 of 1992, as amended, shall remain in force for a period of **12** year(s);

Beginning December 31, 2017, and ending December 30, 2029.

This Neighborhood Enterprise Zone certificate is issued on **April 9, 2018**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

April 12, 2018

28 Grand River LLC
1092 Woodward Avenue
Detroit, MI 48226

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 1416 Griswold, City of Detroit, Wayne County. The certificate was held in abeyance until further requirements were met. The Commission has received the requirements of Section 10 of Public Act 147 of 1992 (Act), as amended, and has removed certificate number N2018-013 from abeyance.

This certificate is the legal authority for the assessor to place the certified facility on the NEZ tax roll (specific tax roll) pursuant to the requirements of Public Act 147 of 1992, Section 13, as amended.

The local treasurer will prepare Neighborhood Enterprise Zone tax bills in accordance with Section 9 of the Act. To verify that the certificate has been added to the specific tax roll for the affected tax years, please contact your local assessor. In some cases, certificates effective for previous tax years may result in a refund of taxes paid. Please contact the local treasurer regarding their refund process.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of an exemption may appeal a final decision by filing a petition with the Michigan Tax Tribunal, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have further questions, please contact the Property Services Division at (517) 373-3302.

Sincerely,

Heather S. Frick, Executive Director
State Tax Commission

Enclosure(s)

cc: Assessor, City of Detroit
Wayne County Equalization Department
Detroit School District
Wayne Intermediate School District
Wayne County Community College



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. **N2018-013**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **28 Grand River LLC**, and located at **1416 Griswold, City of Detroit**, County of **Wayne**, Michigan, within a Neighborhood Enterprise Zone designated for the purpose of construction of new residential property or rehabilitation of existing residential property, complies with Section 2 and with other provisions of the act.

Therefore, as provided by MCL 207.771 to 207.787, inclusive, the State Tax Commission hereby certifies this residential facility as a **new facility** and issues a Neighborhood Enterprise Zone Exemption Certificate for the property whose property identification number is **02002000** and whose legal description is on file with the local governmental unit.

This certificate provides the authority for the assessor to exempt the facility for which this Neighborhood Enterprise Zone certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Neighborhood Enterprise Zone tax.

This certificate, unless revoked as provided by Public Act 147 of 1992, as amended, shall remain in force for a period of **15** year(s);

Beginning December 31, 2017, and ending December 30, 2032.

This Neighborhood Enterprise Zone certificate is issued on **April 9, 2018.**



A handwritten signature in black ink, appearing to read 'D. B. Roberts'.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read 'Janay Jenkins'.

Janay Jenkins
Michigan Department of Treasury