

STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

RICK SNYDER GOVERNOR NICK A. KHOURI STATE TREASURER

December 13, 2017

Horace L. Chavers Jr. 294 Monroe Avenue 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 294 Monroe Avenue, 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 N2016-044 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

Headler S. Finds

Enclosure(s)

cc: Assessor, City of Muskegon

Muskegon County Equalization Department

Muskegon School District

Muskegon Area Intermediate School District

Muskegon Community College

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Michigan Department of Treasury



Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Horace L. Chavers Jr.**, and located at **294 Monroe Avenue, 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 **24-205-368-0011-00** 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 **December 12, 2017.**

Douglas B. Roberts, Chairperson State Tax Commission

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