

Certificates included in this file were approved at the February 13, 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

February 20, 2018

Arlene Golden
83 Sand Bar Lane
Detroit, MI 48214

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 83 Sand Bar Lane, 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 N2015-146 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. **N2015-146**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Arlene Golden**, and located at **83 Sand Bar Lane, 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 **21000060.019** 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 **February 13, 2018.**



A handwritten signature in black ink, appearing to read 'D. B. Roberts', followed by a horizontal line.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read 'Janay Jenkins', written over a horizontal line.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

February 20, 2018

Francine Giles
176 Sea Breeze Drive, Unit 3
Detroit, MI 48214

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 176 Sea Breeze Drive, Unit 3, 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 N2015-149 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. **N2015-149**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Francine Giles**, and located at **176 Sea Breeze Drive, Unit 3, 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 **21043739.003** 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, 2031.

This Neighborhood Enterprise Zone certificate is issued on **February 13, 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

February 20, 2018

Kimberly Hill
176 Sea Breeze Drive, Unit 6
Detroit, MI 48214

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 176 Sea Breeze Drive, Unit 6, 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 N2015-152 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. N2015-152

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Kimberly Hill**, and located at **176 Sea Breeze Drive, Unit 6, 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 **2104379.006** 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, 2018, and ending December 30, 2033.

This Neighborhood Enterprise Zone certificate is issued on **February 13, 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

February 20, 2018

Towana Marshall
176 Sea Breeze Drive, Unit 8
Detroit, MI 48214

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 176 Sea Breeze Drive, Unit 8, 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 N2015-154 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. **N2015-154**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Towana Marshall**, and located at **176 Sea Breeze Drive, Unit 8, 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 **21043739.008** 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, 2018, and ending December 30, 2033.

This Neighborhood Enterprise Zone certificate is issued on **February 13, 2018.**



A handwritten signature in black ink, appearing to read 'D. B. Roberts', written over a horizontal line.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

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Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

February 20, 2018

The Gateway at Belknap, LLC
2502 West Lake Lansing Road, Suite C
Lansing, MI 48912

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 201 Hastings Street, & 525 Clancy Avenue, 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 N2015-232 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. N2015-232

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **The Gateway at Belknap, LLC**, and located at **201 Hastings Street, & 525 Clancy Avenue, 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 **41-14-19-376-026 & 41-14-19-376-027** 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 **February 13, 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

February 20, 2018

Jawn L. Oilar
314 Terrace Point Circle
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 314 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 N2016-001 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. N2016-001

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Jawn L. Oilar**, and located at **314 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 **61-24-793-000-0055-00** 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 **February 13, 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

February 20, 2018

Phillip & Julie Barbieri
225 S. Marigold Street
Ishpeming, MI 49849

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 100 Wildwood Drive, City of Ishpeming, Marquette 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 N2017-021 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 Ishpeming
Marquette County Equalization Department
Ishpeming School District
Marquette-Alger Intermediate School District



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. N2017-021

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Phillip & Julie Barbieri**, and located at **100 Wildwood Drive, City of Ishpeming**, County of **Marquette**, 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 **52-51-704-010-00** 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 **15** year(s);

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

This Neighborhood Enterprise Zone certificate is issued on **February 13, 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

February 20, 2018

Cindy Ribesky
2222 Reneer Avenue
Norton Shores, MI 49441

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 347 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 N2017-022 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. **N2017-022**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Cindy Ribesky**, and located at **347 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 **24.793.000.0002.00** 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 **February 13, 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

February 20, 2018

Charles Richmond
1926 Washtenaw Road, Apt. 213
Ypsilanti, MI 48197

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 705 Franklin Street, City of Ypsilanti, Washtenaw 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 N2017-025 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 Ypsilanti
Washtenaw County Equalization Department
Ypsilanti School District
Washtenaw Intermediate School District
Washtenaw Community College



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. N2017-025

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Charles Richmond**, and located at **705 Franklin Street, City of Ypsilanti**, County of **Washtenaw**, 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 **111139432001** 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, 2018, and ending December 30, 2033.

This Neighborhood Enterprise Zone certificate is issued on **February 13, 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

February 20, 2018

Kevin & Kim Durnell
2659 East White Lake Drive
Twin Lake, MI 49457

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 321 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 N2017-196 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. N2017-196

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Kevin & Kim Durnell**, and located at **321 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 **61-24-793-000-0014-00** 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 **February 13, 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

February 20, 2018

Janet L. Koopman
1602 Mackinaw Road SE
Grand Rapids, MI 49506

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 22, 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 N2017-199 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. N2017-199

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Janet L. Koopman**, and located at **123 Newberry Street, NE, Unit 22, 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 **February 13, 2018.**



A handwritten signature in black ink, appearing to read 'D. B. Roberts', followed by a horizontal line.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read 'Janay Jenkins', written over a horizontal line.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

February 20, 2018

Donald Dietz and Anne Parsons
3434 Russell, Unit 33
Detroit, MI 48207

Dear Sir/Madam:

The State Tax Commission has received your Neighborhood Enterprise Zone Exemption application for 3434 Russell, Unit 33 (Loft #401), City of Detroit, Wayne County. The State Tax Commission, at their February 13, 2018 meeting, approved your application and issued certificate number N2017-078.

This certificate is the legal authority for the assessor to place the certified facility on the Neighborhood Enterprise Zone 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, appearing to read "Heather S. Frick".

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. N2017-078

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 Dietz and Anne Parsons**, and located at **3434 Russell, Unit 33 (Loft #401), 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 **rehabilitated facility** and issues a Neighborhood Enterprise Zone Exemption Certificate for the property whose property identification number is **07002459.033** and whose legal description is on file with the local governmental unit.

The Taxable Value of the rehabilitated facility related to this certificate is **\$12,133** 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, 2016, and ending December 30, 2034.

This Neighborhood Enterprise Zone certificate is issued on **February 13, 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