

Certificates included in this file were approved at the November 17, 2020 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

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 17, 2020

400 Rose, LLC; Park@Cedar II, LLC
750 Trade Centre Way, Suite 100
Portage, MI 49002

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 400 S. Rose Street, City of Kalamazoo, Kalamazoo 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 N2018-161 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 Community Services Division at (517) 335-7460.

Sincerely,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure(s)

cc: Assessor, City of Kalamazoo
Kalamazoo County Equalization Department
Kalamazoo School District
Kalamazoo Intermediate School District
Kalamazoo Valley Community College



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. **N2018-161**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **400 Rose, LLC; Park@Cedar II, LLC**, and located at **400 S. Rose Street, City of Kalamazoo**, County of **Kalamazoo**, 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 **06-22-104-003** 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 **12 year(s)**;

Beginning December 31, 2020, and ending December 30, 2032.

This Neighborhood Enterprise Zone certificate is issued on **November 17, 2020**.



A handwritten signature in cursive script that reads 'Peggy L. Nolde'.

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in cursive script that reads 'Janay Jenkins'.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 4, 2020

Drake Filippis
1793 Seyburn Street
Detroit, MI 48206

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 1793 Seyburn Street, 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 N2019-183 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 Community Services Division at (517) 335-7460.

Sincerely,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, 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. **N2019-183**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Drake Filippis**, and located at **1793 Seyburn Street, 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 **17010990** and whose legal description is on file with the local governmental unit.

The Taxable Value of the rehabilitated facility related to this certificate is **\$26,721** 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, 2020, and ending December 30, 2037.

This Neighborhood Enterprise Zone certificate is issued on **November 17, 2020**.



Handwritten signature of Peggy L. Nolde in cursive.

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Janay Jenkins in cursive.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 4, 2020

Heritage Tower BC, LLC
7066 Weller Avenue NE
Rockford, MI 49341

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 25 West Michigan Avenue (Floors 3-19), City of Battle Creek, Calhoun 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 N2018-100 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 Community Services Division at (517) 335-7460.

Sincerely,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure(s)

cc: Assessor, City of Battle Creek
Calhoun County Equalization Department
Battle Creek Schools School District
Calhoun Intermediate School District
Kellogg Community College



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. **N2018-100**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Heritage Tower BC, LLC**, and located at **25 West Michigan Avenue (Floors 3-19), City of Battle Creek, County of Calhoun, 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 **0252-00-059-0** and whose legal description is on file with the local governmental unit.

The Taxable Value of the rehabilitated facility related to this certificate is **\$156,965** 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 **15 year(s)**;

Beginning December 31, 2019, and ending December 30, 2034.

This Neighborhood Enterprise Zone certificate is issued on **November 17, 2020**.



Handwritten signature of Peggy L. Nolde in cursive.

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Janay Jenkins in cursive.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 4, 2020

Jessica & Jacob Stoneburner
190 Ford Avenue, Apt. 5
Wyandotte, MI 48192

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 707 Plum, City of Wyandotte, 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 N2017-028 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 Community Services Division at (517) 335-7460.

Sincerely,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure(s)

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



Neighborhood Enterprise Zone Exemption Certificate

Certificate No. **N2017-028**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Jessica & Jacob Stoneburner**, and located at **707 Plum, City of Wyandotte, 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 **57-020-26-0015-300** 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, 2020, and ending December 30, 2032.

This Neighborhood Enterprise Zone certificate is issued on **November 17, 2020.**



A handwritten signature in cursive script that reads "Peggy L. Nolde".

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in cursive script that reads "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 4, 2020

George Tsakoff
2201 Trumbull Street
Detroit, MI 48201

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 2201 Trumbull, 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 N2018-066 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 Community Services Division at (517) 335-7460.

Sincerely,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, 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. **N2018-066**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **George Tsakoff**, and located at **2201 Trumbull, 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 **08000587.001** 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, 2019, and ending December 30, 2034.

This Neighborhood Enterprise Zone certificate is issued on **November 17, 2020**.



A handwritten signature in cursive script that reads "Peggy L. Nolde".

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in cursive script that reads "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 4, 2020

Matthew Tin-Kei Chan
262 Mack Avenue, Unit 7
Detroit, MI 48201

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 262 Mack Avenue, Unit 7, 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 N2018-027 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 Community Services Division at (517) 335-7460.

Sincerely,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, 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. **N2018-027**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Matthew Tin-Kei Chan**, and located at **262 Mack Avenue, Unit 7, 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 **01000878.007** 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, 2020, and ending December 30, 2035.

This Neighborhood Enterprise Zone certificate is issued on **November 17, 2020.**



A handwritten signature in cursive script that reads 'Peggy L. Nolde'.

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in cursive script that reads 'Janay Jenkins'.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 4, 2020

Anne and David Knill
2822 John R Street
Detroit, MI 48201

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 2822 John R Street, 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 N2017-145 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 Community Services Division at (517) 335-7460.

Sincerely,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, 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. **N2017-145**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **Anne and David Knill**, and located at **2822 John R Street, 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 **01000673.054** 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, 2019, and ending December 30, 2034.

This Neighborhood Enterprise Zone certificate is issued on **November 17, 2020.**



Handwritten signature of Peggy L. Nolde in cursive.

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Janay Jenkins in cursive.

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 4, 2020

Kevin Smith
48 Mount Vernon
Detroit, MI 48202

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 48 Mt. Vernon, 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 N2020-118 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 Community Services Division at (517) 335-7460.

Sincerely,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, 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. **N2020-118**

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 Smith**, and located at **48 Mt. Vernon, 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 **1002383** 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, 2019, and ending December 30, 2034.

This Neighborhood Enterprise Zone certificate is issued on **November 17, 2020**.



A handwritten signature in cursive script that reads "Peggy L. Nolde".

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in cursive script that reads "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury