



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

March 15, 2021

Clerk  
City of Ludington  
400 S. Harrison St.  
Ludington MI 49431-2175

Dear Clerk:

The State Tax Commission (Commission) has received a resolution from the City of Ludington regarding the revocation of Obsolete Property Rehabilitation Certificate Number 3-16-0019, issued to R Ship LLC, located at 327 S James Street in City of Ludington.

Public Act 146 of 2000, the Obsolete Property Rehabilitation Act (Act), provides for the revocation of a certificate by the legislative body of the qualified local governmental unit. The Act does not require further action by the Commission following the revocation by a qualified local governmental unit. However, the Commission acknowledges the revocation of Certificate number 3-16-0019 as approved by the City of Ludington and the resolution will be placed in the Obsolete Property Rehabilitation Number 3-16-0019 file for future reference.

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

If you have further questions regarding this information, please contact the Community Services Division at (517) 335-7461.

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

cc: William J. Duhaime  
Jared Litwiller, City of Ludington