



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 22, 2020

Kelley A Stanczyk  
Spiritual Ministries Trust  
8800 SW 181 Terrace  
Palmetto Bay, FL 33157

Dear Ms. Kelley A Stanczyk;

Section 7kk of Public Act (PA) 206 of 1893, as amended, allows for an exemption from the collection of taxes levied under the Act, for charitable nonprofit housing organizations that own eligible nonprofit housing property. At their meeting on December 15, 2020, the State Tax Commission was presented with the following application:

Spiritual Ministries Trust, 05-13-400-205-00, Application No: 20-022

The application was reviewed according to Section 7kk of PA 206 of 1893, as amended, and the State Tax Commission determined that the organization did not qualify for the exemption.

You are hereby provided with written notification that the application was denied by the State Tax Commission on December 15, 2020.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of the exemption may appeal a final decision by filing a petition with the Michigan Tax Tribunal within 35 days of the decision. MCL 205.735a(6). More information on how to file a petition with the Michigan Tax Tribunal can be found at [www.mich.gov/taxtrib](http://www.mich.gov/taxtrib) or by calling (517) 335-9760.

If you have any questions, 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

By Certified Mail

Cc: Holly L. Franckowiak, Assessor, Township of Star