



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

December 2, 2019

Melissa Hinkson Macaulay
Besser Senior Living Community
2979 County Road 413
McMillan, MI 49853

Dear Sir or Madam:

The State Tax Commission at their November 20, 2019 meeting considered and approved your application for a commercial rehabilitation project, in accordance with Public Act 210 of 2005, as amended. Enclosed is certificate number C2019-003, issued to Besser Senior Living Community for the project located at 325 Johnson Street, City of Alpena, Alpena County.

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

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

Sincerely,

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

David A. Buick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Allan J. Berg, Assessor, City of Alpena
Clerk, City of Alpena



Commercial Rehabilitation Exemption Certificate

Certificate No. C2019-003

Pursuant to the provisions of Public Act 210 of 2005, as amended, the State Tax Commission hereby issues a Commercial Rehabilitation Exemption Certificate for the commercial property, as described in the approved application, owned by **Besser Senior Living Community**, and located at **325 Johnson Street, City of Alpena**, County of Alpena, Michigan.

This certificate provides the authority for the assessor to exempt the commercial property for which this Commercial Rehabilitation Exemption Certificate is in effect, but not the land on which the rehabilitated facility is located or the personal property, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Commercial Rehabilitation tax.

This certificate, unless revoked as provided by Public Act 210 of 2005, as amended, shall remain in force for a period of **2 year(s)**;

Beginning December 31, 2019, and ending December 30, 2021.

The real property investment amount for this obsolete facility is **\$6,420,851**.

The frozen taxable value of the real property related to this certificate is **\$1,631,200**.

This Commercial Rehabilitation Exemption Certificate is issued on **November 20, 2019**.



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Emily Leik".

Emily Leik
Michigan Department of Treasury



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December 2, 2019

Roxann Roberts
Roxann Roberts
8690 Rogers Road
East Jordan, MI 49727

Dear Sir or Madam:

The State Tax Commission at their November 20, 2019 meeting considered and approved your application for a commercial rehabilitation project, in accordance with Public Act 210 of 2005, as amended. Enclosed is certificate number C2019-008, issued to Roxann Roberts for the project located at 913 Water Street, City of East Jordan, Charlevoix County.

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

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

Sincerely,

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

David A. Buick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Joseph E. Lavender, Assessor, City of East Jordan
Clerk, City of East Jordan



Commercial Rehabilitation Exemption Certificate

Certificate No. C2019-008

Pursuant to the provisions of Public Act 210 of 2005, as amended, the State Tax Commission hereby issues a Commercial Rehabilitation Exemption Certificate for the commercial property, as described in the approved application, owned by **Roxann Roberts**, and located at **913 Water Street, City of East Jordan**, County of Charlevoix, Michigan.

This certificate provides the authority for the assessor to exempt the commercial property for which this Commercial Rehabilitation Exemption Certificate is in effect, but not the land on which the rehabilitated facility is located or the personal property, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Commercial Rehabilitation tax.

This certificate, unless revoked as provided by Public Act 210 of 2005, as amended, shall remain in force for a period of **10 year(s)**;

Beginning December 31, 2019, and ending December 30, 2029.

The real property investment amount for this obsolete facility is **\$900,000**.

The frozen taxable value of the real property related to this certificate is **\$37,500**.

This Commercial Rehabilitation Exemption Certificate is issued on **November 20, 2019**.



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Emily Leik".

Emily Leik
Michigan Department of Treasury



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GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 2, 2019

Elie Torgow
GPC Adams, LLC
333 W Fort Street, Suite 1350
Detroit, MI 48226

Dear Sir or Madam:

The State Tax Commission at their November 20, 2019 meeting considered and approved your application for a commercial rehabilitation project, in accordance with Public Act 210 of 2005, as amended. Enclosed is certificate number C2019-011, issued to GPC Adams, LLC for the project located at 25 West Elizabeth and 2047 Woodward, City of Detroit, Wayne County.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "David A. Buick", written over a circular stamp or seal.

David A. Buick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Charles Ericson, Assessor, City of Detroit
Clerk, City of Detroit



Commercial Rehabilitation Exemption Certificate

Certificate No. C2019-011

Pursuant to the provisions of Public Act 210 of 2005, as amended, the State Tax Commission hereby issues a Commercial Rehabilitation Exemption Certificate for the commercial property, as described in the approved application, owned by **GPC Adams, LLC**, and located at **25 West Elizabeth and 2047 Woodward, City of Detroit, County of Wayne, Michigan**.

This certificate provides the authority for the assessor to exempt the commercial property for which this Commercial Rehabilitation Exemption Certificate is in effect, but not the land on which the rehabilitated facility is located or the personal property, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Commercial Rehabilitation tax.

This certificate, unless revoked as provided by Public Act 210 of 2005, as amended, shall remain in force for a period of **10 year(s)**;

Beginning December 31, 2019, and ending December 30, 2031.

The real property investment amount for this obsolete facility is **\$72,000,000**.

The frozen taxable value of the real property related to this certificate is **\$1,108,017**.

This Commercial Rehabilitation Exemption Certificate is issued on **November 20, 2019**.



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Emily Leik".

Emily Leik
Michigan Department of Treasury



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STATE TREASURER

December 2, 2019

Ryan Smith
Gemini Capital Management VII, LLC
325 Enterprise Drive
Breckenridge, MI 48615

Dear Sir or Madam:

The State Tax Commission at their November 20, 2019 meeting considered and approved your application for a commercial rehabilitation project, in accordance with Public Act 210 of 2005, as amended. Enclosed is certificate number C2019-013, issued to Gemini Capital Management VII, LLC for the project located at 228 East Saginaw Street, Village of Breckenridge, Gratiot County.

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

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

Sincerely,

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

David A. Buick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jerome Rohde, Assessor, Village of Breckenridge
Clerk, Village of Breckenridge



Commercial Rehabilitation Exemption Certificate

Certificate No. **C2019-013**

Pursuant to the provisions of Public Act 210 of 2005, as amended, the State Tax Commission hereby issues a Commercial Rehabilitation Exemption Certificate for the commercial property, as described in the approved application, owned by **Gemini Capital Management VII, LLC**, and located at **228 East Saginaw Street, Village of Breckenridge**, County of Gratiot, Michigan.

This certificate provides the authority for the assessor to exempt the commercial property for which this Commercial Rehabilitation Exemption Certificate is in effect, but not the land on which the rehabilitated facility is located or the personal property, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Commercial Rehabilitation tax.

This certificate, unless revoked as provided by Public Act 210 of 2005, as amended, shall remain in force for a period of **10 year(s)**;

Beginning December 31, 2019, and ending December 30, 2029.

The real property investment amount for this obsolete facility is **\$978,299**.

The frozen taxable value of the real property related to this certificate is **\$15,300**.

This Commercial Rehabilitation Exemption Certificate is issued on **November 20, 2019**.



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Emily Leik".

Emily Leik
Michigan Department of Treasury