



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 19, 2023

Shakir Alkhafajl  
4 Corners Square Flats, LLC  
29580 Northwestern Highway, Suite 1000  
Southfield, MI 48034

Dear Sir or Madam:

The State Tax Commission at their December 19, 2023 meeting amended your commercial rehabilitation exemption certificate C2016-015A, in accordance with Public Act 210 of 2005, as amended. Enclosed is a copy of the amended certificate issued to 4 Corners Square Flats, LLC for 8020 Wadi Boulevard, located in the Township of White Lake, Oakland 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](http://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) 335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: David Hieber, Assessor, Township of White Lake  
Clerk, Township of White Lake



## Commercial Rehabilitation Exemption Certificate

Certificate No. **C2016-015A** Amended

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 qualified facility, as described in the approved application, owned by **4 Corners Square Flats LLC**, and located at **8020 Wadi Boulevard, Township of White Lake**, County of Oakland, Michigan.

This certificate provides the authority for the assessor to exempt the qualified facility 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 9 year(s):

**Beginning December 31, 2016, and ending December 30, 2025.**

The real property investment amount for this obsolete facility is **\$8,350,000**.

The frozen taxable value of the real property related to this certificate is **\$216,140**.

This Commercial Rehabilitation Exemption Certificate is issued on **November 29, 2016**.

This amended Commercial Rehabilitation Exemption Certificate is issued on **December 19, 2023** and supersedes all previously issued certificates.



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 "Patrick Huber".

Patrick Huber  
Michigan Department of Treasury



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December 19, 2023

Mark Lipson  
Lipson Holdings, LLC  
9266 Maricopa Trail  
Kalamazoo, MI 49009

Dear Sir or Madam:

The State Tax Commission at their December 19, 2023 meeting amended your commercial rehabilitation exemption certificate C2018-005, in accordance with Public Act 210 of 2005, as amended. Enclosed is a copy of the amended certificate issued to Lipson Holdings, LLC for 1027 E Michigan Avenue, located in the Village of Paw Paw, Van Buren 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](http://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) 335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure

By Certified Mail

cc: Benjamin Brousseau, Assessor, Village of Paw Paw  
Clerk, Village of Paw Paw



## Commercial Rehabilitation Exemption Certificate

Certificate No. **C2018-005** Amended

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 qualified facility, as described in the approved application, owned by **Lipson Holdings, LLC**, and located at **1027 E Michigan Avenue, Village of Paw Paw**, County of Van Buren, Michigan.

This certificate provides the authority for the assessor to exempt the qualified facility 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 **9** year(s):

**Beginning December 31, 2018, and ending December 30, 2027.**

The real property investment amount for this obsolete facility is **\$1,600,000**.

The frozen taxable value of the real property related to this certificate is **\$0**.

This Commercial Rehabilitation Exemption Certificate is issued on **May 29, 2018**.

This amended Commercial Rehabilitation Exemption Certificate is issued on **December 19, 2023** and supersedes all previously issued certificates.



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 'Patrick Huber'.  
Patrick Huber  
Michigan Department of Treasury



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RACHAEL EUBANKS  
STATE TREASURER

December 19, 2023

Roger Basmajian  
Cass Parking Garage, LLC  
607 Shelby, Suite 400  
Detroit, MI 48226

Dear Sir or Madam:

The State Tax Commission at their December 19, 2023 meeting amended your commercial rehabilitation exemption certificate C2020-034, in accordance with Public Act 210 of 2005, as amended. Enclosed is a copy of the amended certificate issued to Cass Parking Garage, LLC for 1009 Cass Avenue, located in the 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](http://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) 335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

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. **C2020-034** Amended

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 qualified facility, as described in the approved application, owned by **Cass Parking Garage, LLC**, and located at **1009 Cass Avenue, City of Detroit, County of Wayne, Michigan**.

This certificate provides the authority for the assessor to exempt the qualified facility 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, 2020, and ending December 30, 2031.**

The real property investment amount for this obsolete facility is **\$3,600,000**.

The frozen taxable value of the real property related to this certificate is **\$149,400**.

This Commercial Rehabilitation Exemption Certificate is issued on **December 15, 2020**.

This amended Commercial Rehabilitation Exemption Certificate is issued on **December 19, 2023** and supersedes all previously issued certificates.



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 'Patrick Huber'.  
Patrick Huber  
Michigan Department of Treasury



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STATE TREASURER

December 19, 2023

Scott Aikens  
Sakura Novi Residential, LLC  
350 North Woodward Avenue, Suite 300  
Birmingham, MI 48009

Dear Sir or Madam:

The State Tax Commission at their December 19, 2023 meeting amended your commercial rehabilitation exemption certificate C2021-017A, in accordance with Public Act 210 of 2005, as amended. Enclosed is a copy of the amended certificate issued to Sakura Novi Residential, LLC for 42750 Grand River Avenue, Units 4 and 5, located in the City of Novi, Oakland County. **Specifically, Units 4 and 5 were removed from the original certificate and transferred to Sakura Novi Residential, LLC with an investment amount of \$18,038,000 and a frozen taxable value of \$60,260. In addition, parcel 22-23-126-016 was removed as part of the project effective December 31, 2021.**

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](http://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) 335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Micheal R. Lohmeier, Assessor, City of Novi  
Clerk, City of Novi



## Commercial Rehabilitation Exemption Certificate

Certificate No. **C2021-017A** Amended

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 qualified facility, as described in the approved application, owned by **Sakura Novi Residential, LLC**, and located at **42750 Grand River Avenue, Units 4 and 5, City of Novi**, County of Oakland, Michigan.

This certificate provides the authority for the assessor to exempt the qualified facility 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 **8** year(s):

**Beginning December 31, 2021, and ending December 30, 2029.**

The real property investment amount for this obsolete facility is **\$18,038,000**.

The frozen taxable value of the real property related to this certificate is **\$60,260**.

This Commercial Rehabilitation Exemption Certificate is issued on **November 16, 2021**.

This amended Commercial Rehabilitation Exemption Certificate is issued on **December 19, 2023** and supersedes all previously issued certificates.



Handwritten signature of Peggy L. Nolde in cursive.

Peggy L. Nolde, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Patrick Huber in cursive.  
Patrick Huber  
Michigan Department of Treasury