



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

October 23, 2023

James Van Dyke  
AC Detroit Holdings, LLC  
1117 Griswold Street, #1416  
Detroit, MI 48226

Dear James Van Dyke:

The State Tax Commission at their October 23, 2023 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 C2023-001, issued to AC Detroit Holdings, LLC for the project located at 10 Eliot Street, City of Detroit, Wayne County.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. 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 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. **C2023-001**

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 **AC Detroit Holdings, LLC**, and located at **10 Eliot Street, 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, 2023 and ending December 30, 2034.**

The real property investment amount for this obsolete facility is **\$48,000,000**.

The frozen taxable value of the real property related to this certificate is **\$46,886**.

This Commercial Rehabilitation Exemption Certificate is issued on **October 23, 2023**.



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



STATE OF MICHIGAN  
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STATE TREASURER

October 23, 2023

Christopher Moore  
Vicksburg Land Company, LLC  
101 S. Main Street  
Vicksburg, MI 49097

Dear Christopher Moore:

The State Tax Commission at their October 23, 2023 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 C2023-002, issued to Vicksburg Land Company, LLC for the project located at 101 and 103 E. Prairie Stret, Village of Vicksburg, Kalamazoo County.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. 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 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: Nathan Brousseau, Assessor, Village of Vicksburg  
Clerk, Village of Vicksburg



## Commercial Rehabilitation Exemption Certificate

Certificate No. **C2023-002**

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 **Vicksburg Land Company, LLC**, and located at **101 and 103 E. Prairie Stret, Village of Vicksburg**, County of Kalamazoo, 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 **5** year(s):

**Beginning December 31, 2023 and ending December 30, 2028.**

The real property investment amount for this obsolete facility is **\$700,000**.

The frozen taxable value of the real property related to this certificate is **\$106,149**.

This Commercial Rehabilitation Exemption Certificate is issued on **October 23, 2023**.



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



STATE OF MICHIGAN  
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RACHAEL EUBANKS  
STATE TREASURER

October 23, 2023

Mark Smith  
A2 Zeeb Holdings, LLC  
600 S. Wagner Road  
Ann Arbor, MI 48103

Dear Mark Smith:

The State Tax Commission at their October 23, 2023 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 C2023-004, issued to A2 Zeeb Holdings, LLC for the project located at 300 N. Zeeb Road, Scio Township, Washtenaw County.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. 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 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: Andrea L. Garrett, Assessor, Scio Township  
Clerk, Scio Township



## Commercial Rehabilitation Exemption Certificate

Certificate No. **C2023-004**

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 **A2 Zeeb Holdings, LLC**, and located at **300 N. Zeeb Road, Scio Township**, County of Washtenaw, 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 **5** year(s):

**Beginning December 31, 2023 and ending December 30, 2028.**

The real property investment amount for this obsolete facility is **\$10,500,000**.

The frozen taxable value of the real property related to this certificate is **\$1,070,971**.

This Commercial Rehabilitation Exemption Certificate is issued on **October 23, 2023**.



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

October 23, 2023

Rutger Breakey  
Riley Apartments, LLC  
321 Woodland Pass, Suite 100  
East Lansing, MI 48823

Dear Rutger Breakey:

The State Tax Commission at their October 23, 2023 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 C2023-008, issued to Riley Apartments, LLC for the project located at 610 E. Parkdale Avenue, Manistee Township, Manistee County.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. 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 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: Sharon Zakrajsek, Assessor, Manistee Township  
Clerk, Manistee Township



## Commercial Rehabilitation Exemption Certificate

Certificate No. **C2023-008**

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 **Riley Apartments, LLC**, and located at **610 E. Parkdale Avenue, Manistee Township**, County of Manistee, 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, 2023 and ending December 30, 2037.**

The real property investment amount for this obsolete facility is **\$13,200,000**.

The frozen taxable value of the real property related to this certificate is **\$118,221**.

This Commercial Rehabilitation Exemption Certificate is issued on **October 23, 2023**.



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





STATE OF MICHIGAN  
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GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

October 23, 2023

Benjamin Argall  
Argall Real Estate Group, Inc.  
209 Gold Street  
Negaunee, MI 49866

Dear Benjamin Argall:

The State Tax Commission at their October 23, 2023 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 C2023-009, issued to Argall Real Estate Group, Inc. for the project located at 209 Gold Street, City of Negaunee, Marquette County.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. 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 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: Nicole E. Merlo, Assessor, City of Negaunee  
Clerk, City of Negaunee



## Commercial Rehabilitation Exemption Certificate

Certificate No. **C2023-009**

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 **Argall Real Estate Group, Inc.**, and located at **209 Gold Street, City of Negaunee**, County of Marquette, 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 **6** year(s):

**Beginning December 31, 2023 and ending December 30, 2029.**

The real property investment amount for this obsolete facility is **\$519,750**.

The frozen taxable value of the real property related to this certificate is **\$17,852**.

This Commercial Rehabilitation Exemption Certificate is issued on **October 23, 2023**.



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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GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

October 23, 2023

Ryan McDonald  
MM&E Holdings, LLC  
396 Shinnecock  
Brighton, MI 48114

Dear Ryan McDonald:

The State Tax Commission at their October 23, 2023 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 C2023-010, issued to MM&E Holdings, LLC for the project located at 117 N. Bridge Street, City of Linden, Genesee County.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. 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 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: Patricia Armstrong, Assessor, City of Linden  
Clerk, City of Linden



## Commercial Rehabilitation Exemption Certificate

Certificate No. **C2023-010**

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 **MM&E Holdings, LLC**, and located at **117 N. Bridge Street, City of Linden**, County of Genesee, 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, 2023 and ending December 30, 2033.**

The real property investment amount for this obsolete facility is **\$1,188,794**.

The frozen taxable value of the real property related to this certificate is **\$73,238**.

This Commercial Rehabilitation Exemption Certificate is issued on **October 23, 2023**.



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



STATE OF MICHIGAN  
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GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

October 23, 2023

J. Patrick Matthews  
Wolverine Investment, LLC  
21715 Howell Drive  
Cassopolis, MI 49031

Dear J. Patrick Matthews:

The State Tax Commission at their October 23, 2023 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 C2023-012, issued to Wolverine Investment, LLC for the project located at 411 Fort Street, City of Niles, Berrien County.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. 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 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: Nancy L. Williams, Assessor, City of Niles  
Clerk, City of Niles



## Commercial Rehabilitation Exemption Certificate

Certificate No. **C2023-012**

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 **Wolverine Investment, LLC**, and located at **411 Fort Street, City of Niles**, County of Berrien, 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, 2023 and ending December 30, 2033.**

The real property investment amount for this obsolete facility is **\$10,345,000**.

The frozen taxable value of the real property related to this certificate is **\$27,300**.

This Commercial Rehabilitation Exemption Certificate is issued on **October 23, 2023**.



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



STATE OF MICHIGAN  
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LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

October 23, 2023

Matthew Moersch  
Local Libations, LLC  
10983 Hills Road  
Baroda, MI 49101

Dear Matthew Moersch:

The State Tax Commission at their October 23, 2023 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 C2023-013, issued to Local Libations, LLC for the project located at 501 Grant Street, City of Niles, Berrien County.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. 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 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: Nancy L. Williams, Assessor, City of Niles  
Clerk, City of Niles



## Commercial Rehabilitation Exemption Certificate

Certificate No. C2023-013

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 **Local Libations, LLC**, and located at **501 Grant Street, City of Niles**, County of Berrien, 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, 2023 and ending December 30, 2033.**

The real property investment amount for this obsolete facility is **\$1,318,256**.

The frozen taxable value of the real property related to this certificate is **\$60,000**.

This Commercial Rehabilitation Exemption Certificate is issued on **October 23, 2023**.



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