5102 (Rev. 11-25

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 16, 2025

Amy Thompson
427 Kensington LLC
31787 Mayfair Lane
Beverly Hills, MI 48025

Dear Amy Thompson:

The State Tax Commission at their December 16, 2025 meeting considered and approved your application for an attainable housing facility in accordance with Public Act 236 of 2022. Enclosed is certificate number AHE-2025-001, issued to 427 Kensington LLC located at 1005 Leelanau Avenue in the City of Frankfort, Benzie County.

As required by Public Act 236 of 2022, the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under MCL 207.907 is: $130,364.

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 or by calling (517) 335-9760.

If you have any questions, please contact the Community Services Division at (517) 335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Assessor, City of Frankfort
Clerk, City of Frankfort

Michigan Department of Treasury
6204 (10-25)

Attainable Housing Facility Exemption Certificate

Amended Certificate No. **AHE-2025-001**

Pursuant to the provisions of Public Act 236 of 2022, the State Tax Commission hereby issues an Attainable Housing Facility Exemption Certificate for the facility described in the approved application owned by **427 Kensington LLC,** and located at 1005 Leelanau Avenue, **City of Frankfort, County of Benzie**, Michigan.

The Attainable Housing Facility tax is levied upon every owner of a qualified attainable facility to which a certificate is issued under this tax.

This certificate provides the authority for the assessor to exempt the qualified attainable housing facility for which this certificate is in effect, but not the land on which the qualified facility is located from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Attainable Housing Facility Tax.

The estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of this certificate after deducting the taxable value of the land as determined under MCL 207.910 is: **$130,364.**

This certificate, unless revoked as provided by Public Act 236 of 2022, shall remain in force for a period of **4** year(s):

Beginning **December 31, 2025** and ending **December 30, 2029.**

This Attainable Housing Facility Exemption Certificate is issued on **December 16, 2025**.

Peggy Nolde, Chairperson State
Tax Commission

A TRUE COPY
ATTEST:
Patrick Huber
Michigan Department of Treasury

5102 (Rev. 11-25

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 16, 2025

Christine Twigg
Twigg & Kubit, LLC
553 Bellows Avenue
Frankfort, MI 49635

Dear Christine Twigg:

The State Tax Commission at their December 16, 2025 meeting considered and approved your application for an attainable housing facility in accordance with Public Act 236 of 2022. Enclosed is certificate number AHE-2025-002, issued to Twigg & Kubit, LLC located at 902 Forest Avenue in the City of Frankfort, Benzie County.

As required by Public Act 236 of 2022, the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under MCL 207.907 is: $84,938.

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 or by calling (517) 335-9760.

If you have any questions, please contact the Community Services Division at (517) 335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Assessor, City of Frankfort
Clerk, City of Frankfort

Michigan Department of Treasury
6204 (10-25)

Attainable Housing Facility Exemption Certificate

Amended Certificate No. **AHE-2025-002**

Pursuant to the provisions of Public Act 236 of 2022, the State Tax Commission hereby issues an Attainable Housing Facility Exemption Certificate for the facility described in the approved application owned by **Twigg & Kubit, LLC,** and located at 1005 Leelanau Avenue, **City of Frankfort, County of Benzie**, Michigan.

The Attainable Housing Facility tax is levied upon every owner of a qualified attainable facility to which a certificate is issued under this tax.

This certificate provides the authority for the assessor to exempt the qualified attainable housing facility for which this certificate is in effect, but not the land on which the qualified facility is located from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Attainable Housing Facility Tax.

The estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of this certificate after deducting the taxable value of the land as determined under MCL 207.910 is: **$84,938.**

This certificate, unless revoked as provided by Public Act 236 of 2022, shall remain in force for a period of **4** year(s):

Beginning **December 31, 2025** and ending **December 30, 2029.**

This Attainable Housing Facility Exemption Certificate is issued on **December 16, 2025**.

STATE OF MICHIGAN STATE TAX COMMISSION

Peggy Nolde, Chairperson State Tax Commission

A TRUE COPY
ATTEST:
Patrick Huber
Michigan Department of Treasury

5102 (Rev. 11-25

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 16, 2025

Bernd Walker
B.W. Realty Enterprises, LLC
709 Leelanau Avenue
Frankfort, MI 49635

Dear Bernd Walker:

The State Tax Commission at their December 16, 2025 meeting considered and approved your application for an attainable housing facility in accordance with Public Act 236 of 2022. Enclosed is certificate number AHE-2025-003, issued to B.W. Realty Enterprises, LLC located at 715 Leelanau Avenue in the City of Frankfort, Benzie County.

As required by Public Act 236 of 2022, the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under MCL 207.907 is: $70,474.

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 or by calling (517) 335-9760.

If you have any questions, please contact the Community Services Division at (517) 335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Assessor, City of Frankfort
Clerk, City of Frankfort

Michigan Department of Treasury
6204 (10-25)

Attainable Housing Facility Exemption Certificate

Amended Certificate No. **AHE-2025-003**

Pursuant to the provisions of Public Act 236 of 2022, the State Tax Commission hereby issues an Attainable Housing Facility Exemption Certificate for the facility described in the approved application owned by **B.W. Realty Enterprises, LLC,** and located at 715 Leelanau Avenue, **City of Frankfort, County of Benzie**, Michigan.

The Attainable Housing Facility tax is levied upon every owner of a qualified attainable facility to which a certificate is issued under this tax.

This certificate provides the authority for the assessor to exempt the qualified attainable housing facility for which this certificate is in effect, but not the land on which the qualified facility is located from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Attainable Housing Facility Tax.

The estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of this certificate after deducting the taxable value of the land as determined under MCL 207.910 is: **$70,474.**

This certificate, unless revoked as provided by Public Act 236 of 2022, shall remain in force for a period of **4** year(s):

Beginning **December 31, 2025** and ending **December 30, 2029.**

This Attainable Housing Facility Exemption Certificate is issued on **December 16, 2025**.

Peggy Nolde, Chairperson State
Tax Commission

A TRUE COPY
ATTEST:
Patrick Huber
Michigan Department of Treasury

5102 (Rev. 11-25

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 16, 2025

Rick Schmitt
Four Chambers, LLC
331 Forest Avenue
Frankfort, MI 49635

Dear Rick Schmitt:

The State Tax Commission at their December 16, 2025 meeting considered and approved your application for an attainable housing facility in accordance with Public Act 236 of 2022. Enclosed is certificate number AHE-2025-004, issued to Four Chambers, LLC located at 402 Bellows Avenue (aka 402 Seventh Street) in the City of Frankfort, Benzie County.

As required by Public Act 236 of 2022, the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under MCL 207.907 is: $57,669.

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 or by calling (517) 335-9760.

If you have any questions, please contact the Community Services Division at (517) 335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Assessor, City of Frankfort
Clerk, City of Frankfort

Attainable Housing Facility Exemption Certificate

Amended Certificate No. **AHE-2025-004**

Pursuant to the provisions of Public Act 236 of 2022, the State Tax Commission hereby issues an Attainable Housing Facility Exemption Certificate for the facility described in the approved application owned by **Four Chambers, LLC,** and located at 402 Bellows Avenue (aka 402 Seventh Street), **City of Frankfort, County of Benzie**, Michigan.

The Attainable Housing Facility tax is levied upon every owner of a qualified attainable facility to which a certificate is issued under this tax.

This certificate provides the authority for the assessor to exempt the qualified attainable housing facility for which this certificate is in effect, but not the land on which the qualified facility is located from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Attainable Housing Facility Tax.

The estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of this certificate after deducting the taxable value of the land as determined under MCL 207.910 is: **$57,669.**

This certificate, unless revoked as provided by Public Act 236 of 2022, shall remain in force for a period of **4** year(s):

Beginning **December 31, 2025** and ending **December 30, 2029.**

This Attainable Housing Facility Exemption Certificate is issued on **December 16, 2025**.

Peggy Nolde, Chairperson State
Tax Commission

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ATTEST:
Patrick Huber
Michigan Department of Treasury

5102 (Rev. 11-25

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 16, 2025

Christine Twigg
Twigg & Kubit, LLC
553 Bellows Avenue
Frankfort, MI 49635

Dear Christine Twigg:

The State Tax Commission at their December 16, 2025 meeting considered and approved your application for an attainable housing facility in accordance with Public Act 236 of 2022. Enclosed is certificate number AHE-2025-005, issued to Twigg & Kubit, LLC located at 556 Bellows Avenue in the City of Frankfort, Benzie County.

As required by Public Act 236 of 2022, the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under MCL 207.907 is: $91,805.

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 or by calling (517) 335-9760.

If you have any questions, please contact the Community Services Division at (517) 335-7491 or by email at pte@michigan.gov.

Sincerely,

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Assessor, City of Frankfort
Clerk, City of Frankfort

Michigan Department of Treasury
6204 (10-25)

Attainable Housing Facility Exemption Certificate

Amended Certificate No. **AHE-2025-005**

Pursuant to the provisions of Public Act 236 of 2022, the State Tax Commission hereby issues an Attainable Housing Facility Exemption Certificate for the facility described in the approved application owned by **Twigg & Kubit, LLC,** and located at 556 Bellows Avenue, **City of Frankfort, County of Benzie**, Michigan.

The Attainable Housing Facility tax is levied upon every owner of a qualified attainable facility to which a certificate is issued under this tax.

This certificate provides the authority for the assessor to exempt the qualified attainable housing facility for which this certificate is in effect, but not the land on which the qualified facility is located from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Attainable Housing Facility Tax.

The estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of this certificate after deducting the taxable value of the land as determined under MCL 207.910 is: **$91,805.**

This certificate, unless revoked as provided by Public Act 236 of 2022, shall remain in force for a period of **4** year(s):

Beginning **December 31, 2025** and ending **December 30, 2029.**

This Attainable Housing Facility Exemption Certificate is issued on **December 16, 2025**.

Peggy Nolde, Chairperson State
Tax Commission

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