5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

November 1, 2021

CCA CBD Detroit LLC (f/k/a VG Statler LLC)
31700 Middlebelt Road, #140
Farmington Hills, MI 48334

Dear Sir/Madam:

The State Tax Commission (Commission) had previously issued, and held in abeyance, a Neighborhood Enterprise Zone (NEZ) Certificate for 313 Park Avenue, City of Detroit, Wayne County. The certificate was held in abeyance until further requirements were met. The Commission has received the requirements of Section 10 of Public Act 147 of 1992 (Act), as amended, and has removed certificate number N2017-018 from abeyance.

This certificate is the legal authority for the assessor to place the certified facility on the NEZ tax roll (specific tax roll) pursuant to the requirements of Public Act 147 of 1992, Section 13, as amended.

The local treasurer will prepare Neighborhood Enterprise Zone tax bills in accordance with Section 9 of the Act. To verify that the certificate has been added to the specific tax roll for the affected tax years, please contact your local assessor. In some cases, certificates effective for previous tax years may result in a refund of taxes paid. Please contact the local treasurer regarding their refund process.

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

If you have further questions, please contact the Community Services Division at (517) 335-7460.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure(s)
cc: Assessor, City of Detroit
Wayne County Equalization Department
Detroit School District
Wayne Intermediate School District
Wayne County Community College

Michigan Department of Treasury
4506 (10-15)

Neighborhood Enterprise Zone Exemption Certificate

Certificate No. **N2017-018**

Pursuant to the provisions of Public Act 147 of 1992, as amended, the State Tax Commission hereby finds that the residential property owned by **CCA CBD Detroit LLC (f/k/a VG Statler LLC)**, and located at **313 Park Avenue, City of Detroit**, County of **Wayne**, Michigan, within a Neighborhood Enterprise Zone designated for the purpose of construction of new residential property or rehabilitation of existing residential property, complies with Section 2 and with other provisions of the act.

Therefore, as provided by MCL 207.771 to 207.787, inclusive, the State Tax Commission hereby certifies this residential facility as a **new facility** and issues a Neighborhood Enterprise Zone Exemption Certificate for the property whose property identification number is **020003157** and whose legal description is on file with the local governmental unit.

This certificate provides the authority for the assessor to exempt the facility for which this Neighborhood Enterprise Zone certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Neighborhood Enterprise Zone tax.

This certificate, unless revoked as provided by Public Act 147 of 1992, as amended, shall remain in force for a period of **15** year(s)**;**

Beginning December 31, 2021, and ending December 30, 2036.

This Neighborhood Enterprise Zone certificate is issued on **October 12, 2021.**

STATE OF MICHIGAN STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:
Janay Jenkins
Michigan Department of Treasury