



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

October 25, 2018

Andrew Gelzer
Grant Baker
56 North Howell Street
Hillsdale, MI 49242

Dear Sir or Madam:

Pursuant to the requirements of Section 17 of Public Act 146 of 2000, as amended, the State Tax Commission has issued an amended obsolete property rehabilitation certificate.

Enclosed is revised certificate numbered 3-17-0036, issued to Grant Baker for the project located at 115 E Carleton Road, City of Hillsdale, Hillsdale 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, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have any questions regarding this exemption please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kimberly A. Thomas, Assessor, City of Hillsdale
Clerk, City of Hillsdale



Obsolete Property Rehabilitation Exemption Certificate

Certificate No. **3-17-0036** Amended

Pursuant to the provisions of Public Act 146 of 2000, as amended, the State Tax Commission hereby issues an Obsolete Property Rehabilitation Exemption Certificate for the commercial real property, as described in the approved application, owned by **Grant Baker**, and located at **115 E Carleton Road, City of Hillsdale**, County of Hillsdale, Michigan.

This certificate provides the authority for the assessor to exempt the commercial property for which this Obsolete Property 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 Obsolete Properties Tax.

This certificate, unless revoked as provided by Public Act 146 of 2000, as amended, shall remain in force for a period of **12** year(s);

Beginning December 31, 2017, and ending December 30, 2029.

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 **\$15,100**.

The State Treasurer **has excluded** from the specific tax **one-half of the mills levied for local school operating purposes and one-half of the state education tax** to be levied for this certificate for a period of six years, beginning **December 31, 2017** and ending **December 30, 2023**.

Certificate Effective Date: December 12, 2017.

This amended Obsolete Property Rehabilitation Exemption Certificate is issued on **October 22, 2018** and supersedes all previously issued certificates.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, 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



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

October 25, 2018

David Selvius
Leffingwell Holdings, Inc.
2000 Oak Industrial Drive
Grand Rapids, MI 49505

Dear Sir or Madam:

Pursuant to the requirements of Section 17 of Public Act 146 of 2000, as amended, the State Tax Commission has issued an amended obsolete property rehabilitation certificate.

Enclosed is revised certificate numbered 3-18-0003, issued to Leffingwell Holdings, Inc. for the project located at 640 Leffingwell, City of Grand Rapids, Kent 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, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have any questions regarding this exemption please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Scott A. Engerson, Assessor, City of Grand Rapids
Clerk, City of Grand Rapids



Obsolete Property Rehabilitation Exemption Certificate

Certificate No. **3-18-0003** Amended

Pursuant to the provisions of Public Act 146 of 2000, as amended, the State Tax Commission hereby issues an Obsolete Property Rehabilitation Exemption Certificate for the commercial real property, as described in the approved application, owned by **Leffingwell Holdings, Inc.**, and located at **640 Leffingwell, City of Grand Rapids**, County of Kent, Michigan.

This certificate provides the authority for the assessor to exempt the commercial property for which this Obsolete Property 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 Obsolete Properties Tax.

This certificate, unless revoked as provided by Public Act 146 of 2000, as amended, shall remain in force for a period of **10** year(s);

Beginning December 31, 2018, and ending December 30, 2028.

The real property investment amount for this obsolete facility is **\$4,097,500**.

The frozen taxable value of the real property related to this certificate is **\$315,207**.

The State Treasurer **has not** excluded local school operating or state education tax levied from the specific Obsolete Property Rehabilitation.

Certificate Effective Date: August 21, 2018.

This amended Obsolete Property Rehabilitation Exemption Certificate is issued on **October 22, 2018** and supersedes all previously issued certificates.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, 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