

Certificates included in this file were approved at the October 13, 2014 meeting of the State Tax Commission.

To find a specific file, click Ctrl+F and type in the certificate number or the company name. If printing the certificate, please take special note of the page number so you don't accidentally print the whole file! For a list of all the property tax exemption certificates approved at the meeting, the minutes of each State Tax Commission meeting can be found at

[www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission).

For more information about the Air Pollution Control Exemptions, please visit our website at [www.michigan.gov/propertytaxexemptions/air pc](http://www.michigan.gov/propertytaxexemptions/air_pc). Our website includes sample documents, the application, Frequently Asked Questions (FAQs), and other helpful documents.



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

Daniel Dembowski  
The Andersons Agriculture Group, LP  
DBA The Andersons Inc.  
480 W Dussel Drive  
Maumee, OH 43537

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3705, to The Andersons Agriculture Group, LP DBA The Andersons Inc. located at 13600 Anderson Road, in the Township of Mottville, St Joseph County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$355,000**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$355,000**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Jaime E. Hutson, Assessor, Township of Mottville  
Clerk, Township of Mottville



## Air Pollution Control Certificate

Certificate No. 1-3705

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **The Andersons Agriculture Group, LP DBA The Andersons Inc.**, as described in the approved application, located at **13600 Anderson Road, Township of Mottville**, County of **St Joseph**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **13600 Anderson Road**. The total cost of the facility entitled to exemption is **\$355,000**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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 "Heather Cole".

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

Christopher Thoreson  
Lacks Enterprises, DBA Plastic Plate, Inc.  
5460 Cascade Road SE  
Grand Rapids, MI 49546

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3764, to Lacks Enterprises, DBA Plastic Plate, Inc. located at 5675 Kraft Avenue SE, in the Township of Cascade, Kent County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$585,942**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$585,942**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Roger Alan McCarty, Assessor, Township of Cascade  
Clerk, Township of Cascade



## Air Pollution Control Certificate

Certificate No. 1-3764

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Lacks Enterprises, DBA Plastic Plate, Inc.**, as described in the approved application, located at **5675 Kraft Avenue SE, Township of Cascade, County of Kent, Michigan**, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **5675 Kraft Avenue SE**. The total cost of the facility entitled to exemption is **\$585,942**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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 "Heather Cole".

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

Christopher Thoreson  
Lacks Enterprises, DBA Plastic Plate, Inc.  
5460 Cascade Road SE  
Grand Rapids, MI 49546

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3765, to Lacks Enterprises, DBA Plastic Plate, Inc. located at 5675 Kraft Avenue SE, in the Township of Cascade, Kent County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$732,428**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$732,428**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Roger Alan McCarty, Assessor, Township of Cascade  
Clerk, Township of Cascade



## Air Pollution Control Certificate

Certificate No. 1-3765

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Lacks Enterprises, DBA Plastic Plate, Inc.**, as described in the approved application, located at **5675 Kraft Avenue SE, Township of Cascade, County of Kent, Michigan**, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **5675 Kraft Avenue SE**. The total cost of the facility entitled to exemption is **\$732,428**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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 "Heather Cole".

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

Christopher Thoreson  
Lacks Enterprises, DBA Plastic Plate, Inc.  
5460 Cascade Road SE  
Grand Rapids, MI 49546

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3766, to Lacks Enterprises, DBA Plastic Plate, Inc. located at 5675 Kraft Avenue SE, in the Township of Cascade, Kent County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$146,486**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$146,486**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Roger Alan McCarty, Assessor, Township of Cascade  
Clerk, Township of Cascade





## Air Pollution Control Certificate

Certificate No. 1-3766

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Lacks Enterprises, DBA Plastic Plate, Inc.**, as described in the approved application, located at **5675 Kraft Avenue SE, Township of Cascade, County of Kent, Michigan**, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **5675 Kraft Avenue SE**. The total cost of the facility entitled to exemption is **\$146,486**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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 "Heather Cole".

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

Christopher Thoreson  
Lacks Enterprises, DBA Plastic Plate, Inc.  
5460 Cascade Road SE  
Grand Rapids, MI 49546

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3767, to Lacks Enterprises, DBA Plastic Plate, Inc. located at 5675 Kraft Avenue SE, in the Township of Cascade, Kent County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$448,508**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$448,508**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Roger Alan McCarty, Assessor, Township of Cascade  
Clerk, Township of Cascade



## Air Pollution Control Certificate

Certificate No. 1-3767

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Lacks Enterprises, DBA Plastic Plate, Inc.**, as described in the approved application, located at **5675 Kraft Avenue SE, Township of Cascade, County of Kent, Michigan**, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **5675 Kraft Avenue SE**. The total cost of the facility entitled to exemption is **\$448,508**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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 "Heather Cole".

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

C. Tracy Case  
Marathon Petroleum Company LP  
1300 Fort Street  
Detroit, MI 48217

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3779, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$836,849**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$836,849**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Gary L. Evanko, Assessor, City of Detroit  
Clerk, City of Detroit



## Air Pollution Control Certificate

Certificate No. 1-3779

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Marathon Petroleum Company LP**, as described in the approved application, located at **1300 Fort Street, City of Detroit**, County of **Wayne**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **1300 Fort Street**. The total cost of the facility entitled to exemption is **\$836,849**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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 'Heather Cole'.

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

Patrick M. Fitzgerald  
Consumers Energy Company  
One Energy Plaza  
Jackson, MI 49201

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3785, to Consumers Energy Company located at JH Campbell Plant - 17000 Croswell, in the Township of Port Sheldon, Ottawa County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$675,600**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$675,600**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Tyler A. Tacoma, Assessor, Township of Port Sheldon  
Clerk, Township of Port Sheldon



## Air Pollution Control Certificate

Certificate No. 1-3785

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Consumers Energy Company**, as described in the approved application, located at **JH Campbell Plant - 17000 Croswell, Township of Port Sheldon**, County of **Ottawa**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **JH Campbell Plant - 17000 Croswell**. The total cost of the facility entitled to exemption is **\$675,600**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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 "Heather Cole".

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

Patrick M. Fitzgerald  
Consumers Energy Company  
One Energy Plaza  
Jackson, MI 49201

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3786, to Consumers Energy Company located at JH Campbell Plant - 17000 Croswell, in the Township of Port Sheldon, Ottawa County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$206,500,000**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$206,500,000**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Tyler A. Tacoma, Assessor, Township of Port Sheldon  
Clerk, Township of Port Sheldon





## Air Pollution Control Certificate

Certificate No. 1-3786

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Consumers Energy Company**, as described in the approved application, located at **JH Campbell Plant - 17000 Croswell, Township of Port Sheldon**, County of **Ottawa**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **JH Campbell Plant - 17000 Croswell**. The total cost of the facility entitled to exemption is **\$206,500,000**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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 "Heather Cole".

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

Patrick M. Fitzgerald  
Consumers Energy Company  
One Energy Plaza  
Jackson, MI 49201

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3787, to Consumers Energy Company located at De Karn Plant - 2742 N Weadock Highway, in the Township of Hampton, Bay County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$458,225**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$458,225**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: David B. Swinson, Assessor, Township of Hampton  
Clerk, Township of Hampton



## Air Pollution Control Certificate

Certificate No. 1-3787

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Consumers Energy Company**, as described in the approved application, located at **De Karn Plant - 2742 N Weadock Highway, Township of Hampton**, County of **Bay**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **De Karn Plant - 2742 N Weadock Highway**. The total cost of the facility entitled to exemption is **\$458,225**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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 "Heather Cole".

Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

David Hughes  
Wisconsin Electric Power Company  
231 W Michigan Street, P377  
Milwaukee, WI 53203

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3791, to Wisconsin Electric Power Company located at 2701 Lakeshore Boulevard N, in the City of Marquette, Marquette County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$353,000**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$353,000**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Susan K. Bovan, Assessor, City of Marquette  
Clerk, City of Marquette



## Air Pollution Control Certificate

Certificate No. 1-3791

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Wisconsin Electric Power Company**, as described in the approved application, located at **2701 Lakeshore Boulevard N, City of Marquette**, County of **Marquette**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **2701 Lakeshore Boulevard N**. The total cost of the facility entitled to exemption is **\$353,000**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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Douglas B. Roberts, Chairperson  
State Tax Commission

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ATTEST:

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Heather Cole  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

October 17, 2014

David Hughes  
Wisconsin Electric Power Company  
231 W Michigan Street, P377  
Milwaukee, WI 53203

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3792, to Wisconsin Electric Power Company located at 2701 Lakeshore Boulevard N, in the City of Marquette, Marquette County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$863,920**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$863,920**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Susan K. Bovan, Assessor, City of Marquette  
Clerk, City of Marquette



## Air Pollution Control Certificate

Certificate No. 1-3792

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Wisconsin Electric Power Company**, as described in the approved application, located at **2701 Lakeshore Boulevard N, City of Marquette**, County of **Marquette**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **2701 Lakeshore Boulevard N**. The total cost of the facility entitled to exemption is **\$863,920**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

**Beginning December 31, 2014**, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **October 13, 2014**.



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Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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Heather Cole  
Michigan Department of Treasury