



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

December 14, 2017

Rick Turigliatto
Solutia, Inc. (A Subsidiary of Eastman Chemical)
5100 W Jefferson Avenue
Trenton, MI 48183

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an amended air pollution tax exemption certificate, numbered 1-1928, to Solutia, Inc. (A Subsidiary of Eastman Chemical) located at 5100 W Jefferson Avenue, in the City of Trenton, Wayne County. This certificate was issued at the December 12, 2017 meeting of the Commission and the additional amount approved for the exemption is **\$85,000.00**, for a total exemption of **\$1,212,300.00**.

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 **\$1,212,300.00**. As the 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,

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: John P. Dahlquist, Assessor, City of Trenton
Clerk, City of Trenton



Air Pollution Control Amended Certificate

Certificate No. 1-1928

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 **Solutia, Inc. (A Subsidiary of Eastman Chemical)**, as described in the approved application, located at **5100 W Jefferson Avenue, City of Trenton**, 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 **5100 W Jefferson Avenue**. The total cost of the facility entitled to exemption is **\$1,212,300.00**.

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, as provided by MCL 205.91 to 205.111.

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;

Certificate Effective Date: December 31, 1990.

This amended Pollution Control certificate is issued on **December 12, 2017** and supersedes all certificates previously issued.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Emily Leik in black ink.

Emily Leik
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

December 14, 2017

Gennie A. Eva
Consumers Energy Company - J.H. Campbell Plant
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 amended air pollution tax exemption certificate, numbered 1-2380, to Consumers Energy Company - J.H. Campbell Plant located at 17000 Crosswell Street, in the Township of Port Sheldon, Ottawa County. This certificate was issued at the December 12, 2017 meeting of the Commission and the additional amount approved for the exemption is **\$21,535,199.00**, for a total exemption of **\$41,453,903.00**.

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 **\$41,453,903.00**. As the 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,

Heather S. Frick, 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 Amended Certificate

Certificate No. 1-2380

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 - J.H. Campbell Plant**, as described in the approved application, located at **17000 Croswell Street, 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 **17000 Croswell Street**. The total cost of the facility entitled to exemption is **\$41,453,903.00**.

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, as provided by MCL 205.91 to 205.111.

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;

Certificate Effective Date: December 28, 1995.

This amended Pollution Control certificate is issued on **December 12, 2017** and supersedes all certificates previously issued.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Emily Leik.

Emily Leik
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

December 14, 2017

Michael Dompier
DTE Electric Company
P.O. Box 33017
Detroit, MI 48232

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an amended air pollution tax exemption certificate, numbered 1-2920, to DTE Electric Company located at 3500 E Front Street, in the City of Monroe, Monroe County. This certificate was issued at the December 12, 2017 meeting of the Commission and the additional amount approved for the exemption is **\$7,200,000.00**, for a total exemption of **\$529,139,447.00**.

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 **\$529,139,447.00**. As the 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,

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Samuel J. Guich, Assessor, City of Monroe
Clerk, City of Monroe



Air Pollution Control Amended Certificate

Certificate No. 1-2920

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 **DTE Electric Company**, as described in the approved application, located at **3500 E Front Street, City of Monroe**, County of **Monroe**, 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 **3500 E Front Street**. The total cost of the facility entitled to exemption is **\$529,139,447.00**.

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, as provided by MCL 205.91 to 205.111.

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;

Certificate Effective Date: October 16, 2001.

This amended Pollution Control certificate is issued on **December 12, 2017** and supersedes all certificates previously issued.



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

December 14, 2017

Michael Dompier
DTE Electric Company
P.O. Box 33017
Detroit, MI 48232

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an amended air pollution tax exemption certificate, numbered 1-3317, to DTE Electric Company located at 3500 E Front Street, in the Township of Frenchtown, Monroe County. This certificate was issued at the December 12, 2017 meeting of the Commission and the additional amount approved for the exemption is **\$6,717,868.00**, for a total exemption of **\$863,016,925.00**.

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 **\$990,000**. Therefore, the net exemption for the current year for this facility is **\$862,026,925.00**. As the 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 "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Susan L. Iott-Garrison, Assessor, Township of Frenchtown
Clerk, Township of Frenchtown



Air Pollution Control Amended Certificate

Certificate No. 1-3317

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 **Dte Electric Company**, as described in the approved application, located at **3500 E Front Street, Township of Frenchtown**, County of **Monroe**, 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 **3500 E Front Street**. The total cost of the facility entitled to exemption is **\$863,016,925.00**.

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, as provided by MCL 205.91 to 205.111.

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;

Certificate Effective Date: November 29, 2006.

This amended Pollution Control certificate is issued on **December 12, 2017** and supersedes all certificates previously issued.



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

December 14, 2017

Russ Backus
Real Alloy Specification, Inc.
3700 Park East Drive, Suite 300
Beachwood, Oh 44122

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an amended air pollution tax exemption certificate, numbered 1-3821, to Real Alloy Specification, Inc. located at 368 W Garfield Avenue, in the City of Coldwater, Branch County. This certificate was issued at the December 12, 2017 meeting of the Commission and the additional amount approved for the exemption is **\$821,550.00**, for a total exemption of **\$2,448,941.00**.

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 **\$2,448,941.00**. As the 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 "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Debra C. Sikorski, Assessor, City of Coldwater
Clerk, City of Coldwater



Air Pollution Control Amended Certificate

Certificate No. 1-3821

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 **Real Alloy Specification, Inc.**, as described in the approved application, located at **368 W Garfield Avenue, City of Coldwater**, County of **Branch**, 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 **368 W Garfield Avenue**. The total cost of the facility entitled to exemption is **\$2,448,941.00**.

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, as provided by MCL 205.91 to 205.111.

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;

Certificate Effective Date: May 8, 2017.

This amended Pollution Control certificate is issued on **December 12, 2017** and supersedes all certificates previously issued.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Emily Leik.

Emily Leik
Michigan Department of Treasury