

GOVERNOR

STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

November 18, 2013

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 1-3728, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the November 4, 2013 meeting of the Commission and the amount approved for exemption is **\$40,567**.

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 **\$40,567**. 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,

Kelli- for

Kelli Sobel, Executive Director State Tax Commission

Enclosure By Certified Mail cc: Linda M. Bade, Assessor, City of Detroit Clerk, City of Detroit



## Air Pollution Control Certificate

Certificate No. 1-3728

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 **\$40,567**.

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, 2013**, 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 November 4, 2013.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

A TRUE COPY ATTEST:

Heather Cole Michigan Department of Treasury