

STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

RICK SNYDER GOVERNOR R. KEVIN CLINTON STATE TREASURER

November 18, 2013

Jeffrey A. Riling Enervest Operating LLC 685 E M-32, Suite 201 Gaylord, MI 49735

Dear Mr. Riling:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-2556, to Enervest Operating LLC located at State Albert 1-18, 2-18, 3-18 & 4-18 Section 18, in the Township of Albert, Montmorency County. This certificate was issued at the November 4, 2013 meeting of the Commission and the amount approved for exemption is **\$169,120**.

As required by Section 3702(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 **\$169,120**. 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) 373-2408.

Sincerely,

Kelli Sobel, Executive Director

State Tax Commission

Enclosure

By Certified Mail

cc: Debra L. Downing, Assessor, Township of Albert

Clerk, Township of Albert



Water Pollution Control Amended Certificate

Certificate No. 2-2556

Pursuant to the provisions of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Enervest Operating LLC**, as described in the approved application, located at **State Albert 1-18, 2-18, 3-18 & 4-18 Section 18**, **Township of Albert**, County of **Montmorency**, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **State Albert 1-18, 2-18, 3-18 & 4-18 Section 18**. The total cost of the facility entitled to exemption is **\$169,120**.

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.

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 industrial waste from the water:

Certificate Effective Date: October 28, 1992.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.

STATE OF MICHIGATION OF MICHIGAN

Douglas B. Roberts, Chairperson State Tax Commission

SBQ-6

A TRUE COPY ATTEST:

> Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

R. KEVIN CLINTON STATE TREASURER

RICK SNYDER GOVERNOR

November 18, 2013

Jeffrey A. Riling Ward Lake Energy 685 E M-32, Suite 201 Gaylord, MI 49735

Dear Mr. Riling:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3133, to Ward Lake Energy located at Edgewood Club A1-27 SWD & Edgewood Club A2-26 SWD Sections 26 & 27, in the Township of Green, Alpena County. This certificate was issued at the November 4, 2013 meeting of the Commission and the amount approved for exemption is \$264,531.

As required by Section 3702(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 **\$264,531**. 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) 373-2408.

Sincerely,

Kelli Sobel, Executive Director

State Tax Commission

Enclosure

By Certified Mail

cc: Jodi L. Berg, Assessor, Township of Green

Clerk, Township of Green



Water Pollution Control Amended Certificate

Certificate No. 2-3133

Pursuant to the provisions of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Ward Lake Energy**, as described in the approved application, located at **Edgewood Club A1-27 SWD & Edgewood Club A2-26 SWD Sections 26 & 27**, **Township of Green**, County of **Alpena**, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Edgewood Club A1-27 SWD & Edgewood Club A2-26 SWD Sections 26 & 27**. The total cost of the facility entitled to exemption is **\$264,531**.

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.

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 industrial waste from the water:

Certificate Effective Date: December 30, 1996.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.

STATE OF MICHAEL STATE

Douglas B. Roberts, Chairperson State Tax Commission

SBOL

A TRUE COPY ATTEST:

> Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

R. KEVIN CLINTON STATE TREASURER

November 18, 2013

Jeffrey A. Riling Ward Lake Energy 685 E M-32, Suite 201 Gaylord, MI 49735

Dear Mr. Riling:

RICK SNYDER

GOVERNOR

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3134, to Ward Lake Energy located at Edgewood Club 4-26, 6-26, 10-26, 12-26, 14-26, 16-26, 1-27, 2-34, 8-34, 4-35, 12-27, 13-27, 10-28, 15-34, 4-34, 11-27, 14-34 & 12-34 & St Green 3-27, 4-27 & 15-28 Sections 26, 27, 28, 34 & 35, in the Township of Green, Alpena County. This certificate was issued at the November 4, 2013 meeting of the Commission and the amount approved for exemption is \$765,657.

As required by Section 3702(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 **\$765,657**. 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) 373-2408.

Sincerely,

Kelli Sobel, Executive Director

State Tax Commission

Enclosure

By Certified Mail

cc: Jodi L. Berg, Assessor, Township of Green

Clerk, Township of Green



Water Pollution Control Amended Certificate

Certificate No. 2-3134

Pursuant to the provisions of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Ward Lake Energy**, as described in the approved application, located at **Edgewood Club 4-26**, 6-26, 10-26, 12-26, 14-26, 16-26, 1-27, 2-34, 8-34, 4-35, 12-27, 13-27, 10-28, 15-34, 4-34, 11-27, 14-34 & 12-34 & St Green 3-27, 4-27 & 15-28 Sections 26, 27, 28, 34 & 35, Township of Green, County of Alpena, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Edgewood Club 4-26**, 6-26, 10-26, 12-26, 14-26, 16-26, 1-27, 2-34, 8-34, 4-35, 12-27, 13-27, 10-28, 15-34, 4-34, 11-27, 14-34 & 12-34 & St Green 3-27, 4-27 & 15-28 Sections 26, 27, 28, 34 & 35. The total cost of the facility entitled to exemption is \$765,657.

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.

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 industrial waste from the water;

Certificate Effective Date: December 30, 1996.

This amended Pollution Control certificate is issued on **November 4, 2013** and supersedes all certificates previously issued.

STEE OF MICHIGAN

Douglas B. Roberts, Chairperson State Tax Commission

SB 07-12

A TRUE COPY ATTEST:

> Heather Cole Michigan Department of Treasury