

RICK SNYDER GOVERNOR STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

December 19, 2013

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

Dear Mr. Hughes:

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 1-3750, to Wisconsin Electric Power Company located at 2701 Lakeshore Boulevard N, in the City of Marquette, Marquette County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$8,775,000**.

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 **\$8,775,000**. 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,

Kelli for

Kelli Sobel, Executive Director State Tax Commission

Enclosure By Certified Mail cc: Susan K. Bovan, Assessor, City of Marquette Clerk, City of Marquette Michigan Department of Treasury 4478 (2-11)



Air Pollution Control Certificate

Certificate No. 1-3750

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 **\$8,775,000**.

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, 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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

December 19, 2013

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

Dear Mr. Hughes:

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 1-3751, to Wisconsin Electric Power Company located at 2701 Lakeshore Boulevard N, in the City of Marquette, Marquette County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$110,725**.

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 **\$110,725**. 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: Susan K. Bovan, Assessor, City of Marquette Clerk, City of Marquette Michigan Department of Treasury 4478 (2-11)



Air Pollution Control Certificate

Certificate No. 1-3751

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 **\$110,725**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



RICK SNYDER GOVERNOR STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

December 19, 2013

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

Dear Mr. Hughes:

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 1-3752, to Wisconsin Electric Power Company located at 2701 Lakeshore Boulevard N, in the City of Marquette, Marquette County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$358,000**.

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 **\$358,000**. 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,

Kelli for

Kelli Sobel, Executive Director State Tax Commission

Enclosure By Certified Mail cc: Susan K. Bovan, Assessor, City of Marquette Clerk, City of Marquette Michigan Department of Treasury 4478 (2-11)



Air Pollution Control Certificate

Certificate No. 1-3752

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 **\$358,000**.

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, 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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

December 19, 2013

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

Dear Mr. Fitzgerald:

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 1-3753, to Consumers Energy Company located at 10021 Marine City Highway, in the Township of Ira, St. Clair County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,124,048**.

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 **\$1,124,048**. 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: Pamela S. Eames, Assessor, Township of Ira Clerk, Township of Ira Michigan Department of Treasury 4478 (2-11)



Air Pollution Control Certificate

Certificate No. 1-3753

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 **10021 Marine City Highway**, **Township of Ira**, County of **St. Clair**, 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 **10021 Marine City Highway**. The total cost of the facility entitled to exemption is **\$1,124,048**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

December 19, 2013

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

Dear Mr. Fitzgerald:

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 1-3754, to Consumers Energy Company located at 2742 N Weadock Highway, in the Township of Hampton, Bay County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$13,100,000**.

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 **\$13,100,000**. 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,

Kelli- for

Kelli Sobel, Executive Director State Tax Commission

Enclosure By Certified Mail cc: David B. Swinson, Assessor, Township of Hampton Clerk, Township of Hampton Michigan Department of Treasury 4478 (2-11)



Air Pollution Control Certificate

Certificate No. 1-3754

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 **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 **2742 N Weadock Highway**. The total cost of the facility entitled to exemption is **\$13,100,000**.

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, 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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

December 19, 2013

Ben Rose Rio Tinto Eagle Mine, LLC 4547 County Road 601 Champion, MI 49814

Dear Mr. Rose:

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 1-3760, to Rio Tinto Eagle Mine, LLC located at 6510 AAA Road, in the Township of Michigamme, Marquette County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$740,660**.

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 **\$740,660**. 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: Howard J. Robare, Assessor, Township of Michigamme Clerk, Township of Michigamme



Certificate No. 1-3760

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 **Rio Tinto Eagle Mine, LLC**, as described in the approved application, located at **6510 AAA Road**, **Township of Michigamme**, 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 **6510 AAA Road**. The total cost of the facility entitled to exemption is **\$740,660**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

December 19, 2013

Mark Heaphy DTE Electric Company P.O. Box 33017 Detroit, MI 48232

Dear Mr. Heaphy:

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 1-3761, to DTE Electric Company located at 6400 N Dixie Highway - Fukushima Updates, in the Township of Frenchtown, Monroe County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$22,209,782**.

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 **\$22,209,782**. 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: Vicky L. Bryson, Assessor, Township of Frenchtown Clerk, Township of Frenchtown Michigan Department of Treasury 4478 (2-11)



Air Pollution Control Certificate

Certificate No. 1-3761

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 **6400 N Dixie Highway - Fukushima Updates**, **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 **6400 N Dixie Highway - Fukushima Updates**. The total cost of the facility entitled to exemption is **\$22,209,782**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



RICK SNYDER GOVERNOR STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

December 19, 2013

John H. Workman Eagle Alloy, Inc. 5142 Evanston Avenue Muskegon, MI 49442

Dear Mr. Workman:

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 1-3762, to Eagle Alloy, Inc. located at 5142 Evanston Avenue, in the Township of Egelston, Muskegon County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,716,656**.

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 **\$1,716,656**. 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: Donna B. Vandervries, Assessor, Township of Egelston Clerk, Township of Egelston



Certificate No. 1-3762

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 **Eagle Alloy, Inc.**, as described in the approved application, located at **5142 Evanston Avenue**, **Township of Egelston**, County of **Muskegon**, 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 **5142 Evanston Avenue**. The total cost of the facility entitled to exemption is **\$1,716,656**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3721, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$19,485,900**.

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 **\$1,417,500**. Therefore, the net exemption for the current year for this facility is **\$18,068,400**. 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



Certificate No. 1-3721

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 **\$19,485,900**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3722, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$22,291,922**.

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 **\$22,291,922**. 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



Certificate No. 1-3722

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 **\$22,291,922**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3723, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$13,640,716**.

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 **\$708,750**. Therefore, the net exemption for the current year for this facility is **\$12,931,966**. 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



Certificate No. 1-3723

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 **\$13,640,716**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3724, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$47,443,025**.

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 **\$47,443,025**. 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



Certificate No. 1-3724

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 **\$47,443,025**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3726, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,008,531**.

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 **\$1,008,531**. 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) 373-0675.

Sincerely,

Kelli- for

Kelli Sobel, Executive Director State Tax Commission



Certificate No. 1-3726

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 **\$1,008,531**.

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.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3727, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$507,128**.

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 **\$507,128**. 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



Certificate No. 1-3727

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 **\$507,128**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3729, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$724,337**.

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 **\$724,337**. 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



Certificate No. 1-3729

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 **\$724,337**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3730, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$85,246,316**.

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 **\$158,760**. Therefore, the net exemption for the current year for this facility is **\$85,087,556**. 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



Certificate No. 1-3730

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 **\$85,246,316**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3731, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$3,445,379**.

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 **\$3,446,379**. 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



Certificate No. 1-3731

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 **\$3,445,379**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3734, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$7,140,777**.

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 **\$378,000**. Therefore, the net exemption for the current year for this facility is **\$6,762,777**. 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



Certificate No. 1-3734

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 **\$7,140,777**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3735, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$154,689,985**.

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 **\$8,127,000**. Therefore, the net exemption for the current year for this facility is **\$146,562,985**. 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



Certificate No. 1-3735

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 **\$154,689,985**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 9, 2014

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

Dear Mr. Case:

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 1-3736, to Marathon Petroleum Company LP located at 1300 Fort Street, in the City of Detroit, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$31,252,832**.

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 **\$31,252,832**. 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



Certificate No. 1-3736

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 **\$31,252,832**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 8, 2014

Amy Deiter Escanaba Paper Company 7100 County Rd. 426 M.5 Rd. Escanaba, MI 49829

Dear Ms. Deiter:

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 1-3678, to Escanaba Paper Company located at 7100 County Rd. 426 M.5 Rd. Legal Description on File, in the Township of Wells, Delta County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$825,529**.

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 **\$825,529**. 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: Miles T. Anderson, Assessor, Township of Wells Clerk, Township of Wells Michigan Department of Treasury 4478 (2-11)



Air Pollution Control Certificate

Certificate No. 1-3678

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 **Escanaba Paper Company**, as described in the approved application, located at **7100 County Rd. 426 M.5 Rd. Legal Description on File**, **Township of Wells**, County of **Delta**, 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 **7100 County Rd. 426 M.5 Rd. Legal Description on File**. The total cost of the facility entitled to exemption is **\$825,529**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 8, 2014

Rick Turigliatto Solutia, Inc. 5100 W Jefferson Avenue Trenton, MI 48183

Dear Mr. Turigliatto:

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 1-3738, to Solutia, Inc. located at 5100 W Jefferson Avenue, in the City of Trenton, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$41,280**.

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 **\$41,280**. 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: John P. Dahlquist, Assessor, City of Trenton Clerk, City of Trenton



Certificate No. 1-3738

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.**, 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 **\$41,280**.

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 **December 16, 2013**.



SBQ_l

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 8, 2014

Rick Turigliatto Solutia, Inc. 100 W Jefferson Avenue Trenton, MI 48183

Dear Mr. Turigliatto:

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 1-3739, to Solutia, Inc. located at 5100 W Jefferson Avenue, in the City of Trenton, Wayne County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$101,240**.

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 **\$101,240**. 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: John P. Dahlquist, Assessor, City of Trenton Clerk, City of Trenton



Certificate No. 1-3739

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.**, 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 **\$101,240**.

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 **December 16, 2013**.



SBQ_l

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 8, 2014

Sean M. Stack Aleris Recycling, Inc. 25825 Science Park Drive, Suite 400 Beachwood, OH 44122

Dear Mr. Stack:

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 1-3755, to Aleris Recycling, Inc. located at 267 N Fillmore Road, in the City of Coldwater, Branch County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$367,727**.

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 **\$367,727**. 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: Debra C. Sikorski, Assessor, City of Coldwater Clerk, City of Coldwater



Certificate No. 1-3755

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 Aleris Recycling, Inc., as described in the approved application, located at **267 N Fillmore Road**, 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 **267 N Fillmore Road**. The total cost of the facility entitled to exemption is **\$367,727**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 8, 2014

Sean M. Stack Aleris Specification Alloys, Inc. 25825 Science Park Drive, Suite 400 Beachwood, OH 44122

Dear Mr. Stack:

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 1-3756, to Aleris Specification Alloys, Inc. located at 368 W Garfield Avenue, in the City of Coldwater, Branch County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$31,566**.

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 **\$31,566**. 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: Debra C. Sikorski, Assessor, City of Coldwater Clerk, City of Coldwater



Certificate No. 1-3756

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 Aleris Specification Alloys, 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 **\$31,566**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 8, 2014

Sean M. Stack Aleris Recycling, Inc. 25825 Science Park Drive, Suite 400 Beachwood, OH 44122

Dear Mr. Stack:

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 1-3757, to Aleris Recycling, Inc. located at 267 N Fillmore Road, in the City of Coldwater, Branch County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$556,893**.

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 **\$556,893**. 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: Debra C. Sikorski, Assessor, City of Coldwater Clerk, City of Coldwater



Certificate No. 1-3757

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 Aleris Recycling, Inc., as described in the approved application, located at **267 N Fillmore Road**, 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 **267 N Fillmore Road**. The total cost of the facility entitled to exemption is **\$556,893**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 8, 2014

Ben Rose Rio Tinto Eagle Mine, LLC 4547 County Road 601 Champion, MI 49814

Dear Mr. Rose:

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 1-3758, to Rio Tinto Eagle Mine, LLC located at 6510 Aaa Road, in the Township of Michigamme, Marquette County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$8,964,730**.

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 **\$8,964,730**. 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: Howard J. Robare, Assessor, Township of Michigamme Clerk, Township of Michigamme



Certificate No. 1-3758

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 **Rio Tinto Eagle Mine, LLC**, as described in the approved application, located at **6510 Aaa Road**, **Township of Michigamme**, 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 **6510 Aaa Road**. The total cost of the facility entitled to exemption is **\$8,964,730**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



RICK SNYDER GOVERNOR STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 8, 2014

Ben Rose Rio Tinto Eagle Mine, LLC 4547 County Road 601 Champion, MI 49814

Dear Mr. Rose:

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 1-3759, to Rio Tinto Eagle Mine, LLC located at 4547 County Road 601, in the Township of Humboldt, Marquette County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$11,689,860**.

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 **\$11,689,860**. 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: Howard J. Robare, Assessor, Township of Humboldt Clerk, Township of Humboldt



Certificate No. 1-3759

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 **Rio Tinto Eagle Mine, LLC**, as described in the approved application, located at **4547 County Road 601**, **Township of Humboldt**, 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 **4547 County Road 601**. The total cost of the facility entitled to exemption is **\$11,689,860**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

January 8, 2014

Terry Blissett St. Marys Cement Inc. (US) Charlevoix Plant 16000 Bells Bay Road Charlevoix, MI 49720

Dear Mr. Blissett:

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 1-3763, to St. Marys Cement Inc. (US) Charlevoix Plant located at 16000 Bells Bay Road, in the Township of Charlevoix, Charlevoix County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is **\$1,389,996**.

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 **\$1,389,996**. 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: Daniel E. Bolle, Assessor, Township of Charlevoix Clerk, Township of Charlevoix Michigan Department of Treasury 4478 (2-11)



Air Pollution Control Certificate

Certificate No. 1-3763

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 **St. Marys Cement Inc. (US) Charlevoix Plant**, as described in the approved application, located at **16000 Bells Bay Road**, **Township of Charlevoix**, County of **Charlevoix**, 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 **16000 Bells Bay Road**. The total cost of the facility entitled to exemption is **\$1,389,996**.

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 **December 16, 2013**.



SBQL

Douglas B. Roberts, Chairperson State Tax Commission

Heather Cole Michigan Department of Treasury