

Certificates included in this file were amended or transferred at the February 10, 2015 meeting of the State Tax Commission.

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

www.michigan.gov/statetaxcommission.

For more information about the Industrial Facilities Exemptions, please visit our website at www.michigan.gov/propertytaxexemptions/IFE. Our website includes a real-time application/certificate search, some sample documents, the application, and Frequently Asked Questions (FAQs).



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Gregory A. Hoffbauer
AK Steel Corporation
9227 Centre Pointe Drive
West Chester Twp., OH 45069

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2005-173, to AK Steel Corporation, located in City of Dearborn, Wayne County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property:	\$600,000
Personal Property:	\$149,500,000

The State Education Tax to be levied for this certificate is 0 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Gary L. Evanko, Assessor, City of Dearborn



Industrial Facilities Exemption Certificate

New Certificate No. 2005-173 Amended

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by AK Steel Corporation, and located at 3001 Miller Road, City of Dearborn, County of Wayne, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12 year(s)** for personal property;

Real property component:

Beginning December 31, 2005, and ending December 30, 2019.

The State Education Tax to be levied for the real property component of this certificate is 0 mills.

Personal property component:

Beginning December 31, 2005, and ending December 30, 2019.

The State Education Tax to be levied for the personal property component of this certificate is 0 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **August 23, 2005**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Heather S. Burris

Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Gregory Hoffbauer
AK Steel Corporation
9227 Centre Pointe Drive
West Chester Twp., OH 45069

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2005-174, to AK Steel Corporation, located in City of Dearborn, Wayne County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property:	\$200,000
Personal Property:	\$200,000,000

The State Education Tax to be levied for this certificate is 0 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Gary L. Evanko, Assessor, City of Dearborn



Industrial Facilities Exemption Certificate

New Certificate No. 2005-174 Amended

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by AK Steel Corporation, and located at 3001 Miller Road, City of Dearborn, County of Wayne, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12 year(s)** for personal property;

Real property component:

Beginning December 31, 2007, and ending December 30, 2021.

The State Education Tax to be levied for the real property component of this certificate is 0 mills.

Personal property component:

Beginning December 31, 2007, and ending December 30, 2021.

The State Education Tax to be levied for the personal property component of this certificate is 0 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **August 23, 2005**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Heather S. Burris

Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Gregory Hoffbauer
AK Steel Corporation
9227 Centre Pointe Drive
West Chester Twp., OH 45069

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2005-175, to AK Steel Corporation, located in City of Dearborn, Wayne County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property:	\$200,000
Personal Property:	\$200,000,000

The State Education Tax to be levied for this certificate is 0 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Gary L. Evanko, Assessor, City of Dearborn



Industrial Facilities Exemption Certificate

New Certificate No. 2005-175 Amended

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by AK Steel Corporation, and located at 3001 Miller Road, City of Dearborn, County of Wayne, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12 year(s)** for personal property;

Real property component:

Beginning December 31, 2009, and ending December 30, 2023.

The State Education Tax to be levied for the real property component of this certificate is 0 mills.

Personal property component:

Beginning December 31, 2009, and ending December 30, 2023.

The State Education Tax to be levied for the personal property component of this certificate is 0 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **August 23, 2005**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Heather S. Burris

Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Gregory A. Hoffbauer
AK Steel Corporation
9227 Centre Pointe Drive
Dearborn, MI 48120

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2008-538, to AK Steel Corporation, located in City of Dearborn, Wayne County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property:	\$20,000,000
Personal Property:	\$340,000,000

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Gary L. Evanko, Assessor, City of Dearborn



Industrial Facilities Exemption Certificate

New Certificate No. **2008-538 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by AK Steel Corporation, and located at 3001 Miller Road, City of Dearborn, County of Wayne, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12 year(s)** for personal property;

**Real property component:
Beginning December 31, 2008, and ending December 30, 2023.**

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

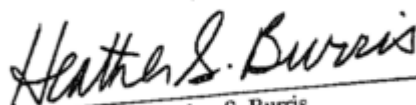
**Personal property component:
Beginning December 31, 2008, and ending December 30, 2023.**

The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

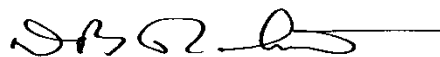
This Industrial Facilities Exemption Certificate is issued on **December 22, 2008**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury





Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Gregory Hoffbauer
AK Steel Corporation
9227 Centre Pointe Drive
West Chester Twp., MI 45069

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2008-541, to AK Steel Corporation, located in City of Dearborn, Wayne County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property:	\$15,000,000
Personal Property:	\$230,000,000

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Gary L. Evanko, Assessor, City of Dearborn



Industrial Facilities Exemption Certificate

New Certificate No. **2008-541 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by AK Steel Corporation, and located at 3001 Miller Road, City of Dearborn, County of Wayne, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12 year(s)** for personal property;

Real property component:

Beginning December 31, 2008, and ending December 30, 2023.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

Personal property component:

Beginning December 31, 2008, and ending December 30, 2023.

The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **December 22, 2008**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Heather S. Burris

Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Gregory Hoffbauer
AK Steel Corporation
9227 Centre Pointe Drive
West Chester Twp., MI 45069

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2011-318, to AK Steel Corporation, located in City of Dearborn, Wayne County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property:	\$28,000,000
Personal Property:	\$252,000,000

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Gary L. Evanko, Assessor, City of Dearborn



Industrial Facilities Exemption Certificate

New Certificate No. 2011-318 Amended

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by AK Steel Corporation, and located at 3001 Miller Road, City of Dearborn, County of Wayne, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12 year(s)** for personal property;

Real property component:

Beginning December 31, 2011, and ending December 30, 2026.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

Personal property component:

Beginning December 31, 2011, and ending December 30, 2026.

The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **October 31, 2011**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Heather S. Burris

Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Gregory Hoffbauer
AK Steel Corporation
9227 Centre Pointe Drive
West Chester Twp., MI 45069

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2011-319, to AK Steel Corporation, located in City of Dearborn, Wayne County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property:	\$5,250,000
Personal Property:	\$124,500,000

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Gary L. Evanko, Assessor, City of Dearborn



Industrial Facilities Exemption Certificate

New Certificate No. 2011-319 Amended

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by AK Steel Corporation, and located at 3001 Miller Road, City of Dearborn, County of Wayne, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12 year(s)** for personal property;

Real property component:

Beginning December 31, 2011, and ending December 30, 2026.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

Personal property component:

Beginning December 31, 2011, and ending December 30, 2026.

The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **October 31, 2011**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Heather S. Burris

Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

David DeYoung
Shape Corp.
1900 Hayes Street
Grand Haven, MI 49417

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2007-426, to Shape Corp., located in City of Grand Haven, Ottawa County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property: \$699,053
Personal Property: \$0

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Michael R. Galligan, Assessor, City of Grand Haven



Industrial Facilities Exemption Certificate

New Certificate No. **2007-426 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by Shape Corp., and located at 1845 Industrial Drive, City of Grand Haven, County of Ottawa, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **0 year(s)** for personal property;

Real property component:

Beginning December 31, 2007, and ending December 30, 2019.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

This Industrial Facilities Exemption Certificate is issued on **December 20, 2007**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Heather S. Burris

Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Michael R Clover
Lacks Exterior Trim System
5460 Cascade Road SE
Grand Rapids, MI 49546

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2004-155A, to Lacks Exterior Trim System, located in Cascade Charter Township, Kent County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property: \$300,000
Personal Property: \$0

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Roger Alan McCarty, Assessor, Cascade Charter Township



Industrial Facilities Exemption Certificate

New Certificate No. **2004-155A Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by Lacks Exterior Trim System, and located at 5300 Patterson Avenue SE, Cascade Charter Township, County of Kent, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **0 year(s)** for personal property;

Real property component:

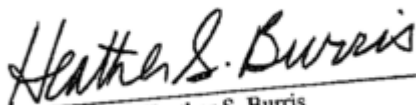
Beginning December 31, 2004, and ending December 30, 2016.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

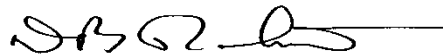
This Industrial Facilities Exemption Certificate is issued on **September 14, 2004**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury





Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Richard Vesta
JBS Plainwell, Inc.
1770 Promontory Circle
Greeley, CO 80634

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2010-273, to JBS Plainwell, Inc., located in Gun Plain Charter Township, Allegan County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property: \$20,714,924
Personal Property: \$36,804,115

The State Education Tax to be levied for this certificate is 3 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Jenann L. Pearson, Assessor, Gun Plain Charter Township



Industrial Facilities Exemption Certificate

New Certificate No. **2010-273 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by JBS Plainwell, Inc., and located at 11 Eleventh St., Gun Plain Charter Township, County of Allegan, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12 year(s)** for personal property;

Real property component:
Beginning December 31, 2010, and ending December 30, 2025.

The State Education Tax to be levied for the real property component of this certificate is 3 mills.

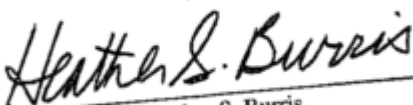
Personal property component:
Beginning December 31, 2010, and ending December 30, 2025.

The State Education Tax to be levied for the personal property component of this certificate is 3 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

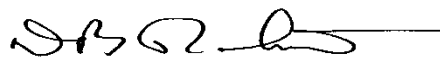
This Industrial Facilities Exemption Certificate is issued on **December 20, 2010**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury





Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

February 18, 2015

Steven Laten
Alro Riverside, LLC
3100 East High Street
Jackson, MI 49203

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an amended Industrial Facility Exemption Certificate numbered 2012-123, to Alro Riverside, LLC, located in City of Jackson, Jackson County. This revised certificate was issued on February 10, 2015.

The investment amounts approved are as follows:

Real Property:	\$914,458
Personal Property:	\$575,000

The State Education Tax to be levied for this certificate is 6 mills.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: David W. Taylor, Assessor, City of Jackson



Industrial Facilities Exemption Certificate

New Certificate No. 2012-123 Amended

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by Alro Riverside, LLC, and located at 2425 East High Street, City of Jackson, County of Jackson, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial facility as a **new industrial facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12 year(s)** for personal property;

Real property component:

Beginning December 31, 2012, and ending December 30, 2025.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

Personal property component:

Beginning December 31, 2012, and ending December 30, 2025.

The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **August 28, 2012**.

This amended Industrial Facilities Exemption Certificate is issued on **February 10, 2015**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Heather S. Burris

Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.