

STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

RICK SNYDER GOVERNOR R. KEVIN CLINTON STATE TREASURER

May 27, 2014

William J. Powers ADAC Plastics dba ADAC Automotive 5920 Tahoe Drive SE Grand Rapids, MI 49546

Dear Mr. Powers:

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 1-3718, to ADAC Plastics dba ADAC Automotive located at 1801 Keating Avenue, in the City of Muskegon, Muskegon County. This certificate was issued at the December 16, 2013 meeting of the Commission and the amount approved for exemption is \$439,054.

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 \$439,054. 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, City of Muskegon

Clerk, City of Muskegon



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 **ADAC Plastics dba ADAC Automotive**, as described in the approved application, located at **1801 Keating Avenue**, **City of Muskegon**, 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 **1801 Keating Avenue**. The total cost of the facility entitled to exemption is **\$439,054**.

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, 2014, 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 May 12, 2014.

STATE COMMISSION

Douglas B. Roberts, Chairperson State Tax Commission

SBOL

A TRUE COPY ATTEST:

> Heather Cole Michigan Department of Treasury