

Included in this file are notices of resolutions that were denied at the August 25, 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 New Personal Property Exemptions, please visit our website at www.michigan.gov/propertytaxexemptions/PA 328. Our website includes sample documents, the application, and Frequently Asked Questions (FAQs).



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

September 8, 2015

Jerry Hollister
Niowave, Inc.
1012 N Walnut Street
Lansing, MI 48906

Dear Mr. Jerry Hollister:

Pursuant to Section 9f of the General Property Tax Act, Public Act 206 of 1893, the State Tax Commission received a request from the Lansing City Council to revoke the New Personal Property Exemption for Niowave, Inc., exemption certification number 423-2013.

The State Tax Commission, at their August 25, 2015 meeting, considered the City of Lansing's request to revoke exemption certificate number 423-2013. After consideration, the Commission determined that there is no statutory authority to revoke the exemption. Therefore, the request to revoke the New Personal Property Exemption for Niowave, Inc., exemption certificate number 423-2013, was denied.

A party aggrieved by the issuance, refusal to issue, revocation, transfer, or modification of this exemption may appeal the finding and order of the Commission to the Circuit Court, within 60 days from the date of this letter as provided in Public Act 306 of 1969, as amended.

If you have further questions, please do not hesitate to contact me at (517)335-1215 or Heather Cole of the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

cc: William E. Fowler, Assessor, City of Lansing
Clerk, City of Lansing