

**STATE TAX COMMISSION
SPECIAL ITEMS AGENDA
October 13, 2014 Meeting**

Property Tax Exemption Section Items

EXEMPTION PROGRAM	CERTIFICATE NUMBER	COMPANY NAME	LOCAL UNIT	COUNTY	REASON	REQUESTED ACTION
PA 146 of 2000	3-13-0001	Carl Matthews	City of Harbor Beech	Huron	The application was denied on December 16, 2013, because the building permit was pulled on September 27, 2012, and the district was not established until August 19, 2013. Applicant requested reconsideration of the denial and requested an additional review of the documentation. At that time, the assessor submitted another statement of obsolescence, adding the date of inspection, September 3, 2013. Overturn the denial and approve the exemption based on the fact that the assessor inspected the property after the district was established and the property was found to meet the definitions under the statute.	Overturn the December 16, 2013 denial and approve the certificate effective December 31, 2014, for the 2015 tax year.
PA 198 of 1974	2011-569A	IDC Industries, Inc.	Charter Township of Clinton	Macomb	The original certificate was revoked because the property was removed from the City of Warren. The application to transfer the property from the City of Warren to Charter Township of Clinton was completed after the revocation.	Reinstate \$640,000 in personal property, effective December 31, 2014, and transfer the amount from the City of Warren to Charter Township of Clinton.

PA 198 of 1974	2013-485	Spent-Tech Machine Engineering Corp.	City of Flint	Genesee	The application was dismissed on August 26, 2014 by the STC for lack of documentation. Documentation has subsequently been received and the application is complete.	Reverse the dismissal and approve the certificate for real property of \$750,000 and personal property of \$700,000, effective December 31, 2013 per Section 7(8).
PA 198 of 1974	2014-198	Bell's Brewery, Inc.	City of Escanaba	Delta	Application was untimely.	Section 9(2)(h)(x) approval of real property in the amount of \$1,770,000 and personal property in the amount of \$1,800,000 as authorized by the MEGA chairperson dated 8-25-2014.
PA 198 of 1974	2014-225	Non-Ferrous Cast Alloys Inc.	City of Norton Shores	Muskegon	Application was untimely.	Section 9(2)(h)(x) approval of personal property in the amount of \$1,228,285 as authorized by the MEGA chairperson dated 9-29-2014.
PA 451 of 1994, Part 37	2-5989	Merit Energy	Township of Lyon	Oakland	The exemption was obtained through misrepresentation. The STC issued a certificate on August 27, 2013. The equipment is located in Roscommon County not Oakland County.	Revoke the certificate retro-actively per MCL 324.3706, effective December 30, 2013.
PA 451 of 1994, Part 37	2-6216	Arbor Operating, LLC	Township of Blair	Grand Traverse	The application was dismissed as incomplete on June 11, 2013. The completing documentation has been received.	Reverse the dismissal and approve the certificate effective December 31, 2014, for the amount of \$43,807.
PA 451 of 1994, Part 37	2-6217	Arbor Operating, LLC	Township of Blue Lake	Kalkaska	The application was dismissed as incomplete on June 11, 2013. The completing documentation has been received.	Reverse the dismissal and approve the certificate effective December 31, 2014, for the amount of \$67,665.
PA 451 of 1994, Part 37	2-6218	Arbor Operating, LLC	Township of Maple Grove	Manistee	The application was dismissed as incomplete on June 11, 2013. The completing documentation has been received.	Reverse the dismissal and approve the certificate effective December 31, 2014, for the amount of \$13,894.
PA 451 of 1994, Part 37	2-6219	Arbor Operating, LLC	Township of Johnstown	Barry	The application was dismissed as incomplete on June 11, 2013. The completing documentation has been received.	Reverse the dismissal and approve the certificate effective December 31, 2014, for the amount of \$24,074.
PA 451 of 1994, Part 37	2-6220	Arbor Operating, LLC	Township of Union	Grand Traverse	The application was dismissed as incomplete on June 11, 2013. The completing documentation has been received.	Reverse the dismissal and approve the certificate effective December 31, 2014, for the amount of \$17,471.

PA 451 of 1994, Part 37	2-6237	Jordan Development Company, LLC	Township of Pinconning	Bay	The application was dismissed as incomplete on June 11, 2014. The completing documentation has been received.	Reverse the dismissal and approve the certificate effective December 31, 2014, for the amount of \$117,564.
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