

**STATE TAX COMMISSION
SPECIAL ITEMS AGENDA
August 25, 2015 Meeting**

Property Tax Exemption Section Items

EXEMPTION PROGRAM	CERTIFICATE NUMBER	COMPANY NAME	LOCAL UNIT	COUNTY	REASON	REQUESTED ACTION
PA 198 of 1974	2015-125	Cherry Central Cooperative Inc. dba Oceana Foods	Village of Shelby	Oceana	Application was untimely.	Section 9(2)(h)(x) approval of real property in the amount of \$4,981,247 as authorized by the MEGA chairperson dated 7-21-2015. Approve effective December 31, 2013, per Section 9(10), which allows prior effective date of applications where the local unit failed to forward the application before the deadline.
PA 328 of 1998	423-2013	Niowave, Inc.	City of Lansing	Ingham	On June 8, 2015 the Lansing City Council revoked this certificate by resolution. Per MCL 211.9f "A Next Michigan development corporation shall not adopt a resolution under subsection (1) exempting new personal property from the collection of taxes under this act without a written agreement entered into with the eligible Next Michigan business subject to the exemption, which written agreement contains a remedy provision that includes, but is not limited to, all of the following: (a) A requirement that the exemption under this section is revoked if the eligible Next Michigan business is determined to be in violation of the provisions of the written agreement. (b) A requirement that the eligible Next Michigan business may be required to	Deny the resolution to revoke the certificate, there is no statutory authority for the city to revoke.

					<p>repay all or part of the personal property taxes exempted under this section if the eligible Next Michigan business is determined to be in violation of the provisions of the written agreement.” Niowave, Inc. is an eligible Next Michigan business. The City of Lansing is not a Next Michigan Development Corporation.</p>	
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