



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

April 24, 2013

Bryan J. Fix
Dowelanco
2030 Dow Center
Midland, MI 48674

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3232, to Dowelanco located at Spinsad Manufacturing Water Collection, Evaporation And Treatment, in the City of Harbor Beach, Huron County. This certificate was issued at the February 4, 2013 meeting of the Commission and the additional amount approved for exemption is **\$388,374.00**, for a total exemption of **\$3,753,374.00**.

As required by Section 3702(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 **\$3,753,374.00**. 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) 373-2408.

Sincerely,

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

Kelli Sobel, Executive Secretary
State Tax Commission

Enclosure
By Certified Mail
cc: Eric D. Thompson, Assessor, City of Harbor Beach
Clerk, City of Harbor Beach



Water Pollution Control Amended Certificate

Certificate No. **2-3232**

Pursuant to the provisions of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Dowelanco**, as described in the approved application, located at **Spinsad Manufacturing Water Collection, Evaporation And Treatment, City of Harbor Beach**, County of **Huron**, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Spinsad Manufacturing Water Collection, Evaporation And Treatment**. The total cost of the facility entitled to exemption is **\$3,753,374.00**.

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.

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 industrial waste from the water;

Certificate Effective Date: December 30, 1997.

This amended Pollution Control certificate is issued on **February 4, 2013** and supersedes all certificates previously issued.



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole.

Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

April 24, 2013

Bryan J. Fix
Dow Chemical Company
2030 Dow Center
Midland, MI 48674

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-3625, to Dow Chemical Company located at Upgrades To The Revetment Groudwater Interception System (RGIS), in the City of Midland, Midland County. This certificate was issued at the December 13, 2012 meeting of the Commission and the additional amount approved for exemption is **\$1,980,004.00**, for a total exemption of **\$2,545,895.00**.

As required by Section 3702(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 **\$2,545,895.00**. 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) 373-2408.

Sincerely,

Kelli Sobel, Executive Secretary
State Tax Commission

Enclosure
By Certified Mail
cc: Reid A. Duford, Assessor, City of Midland
Clerk, City of Midland



Water Pollution Control Amended Certificate

Certificate No. **2-3625**

Pursuant to the provisions of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Dow Chemical Company**, as described in the approved application, located at **Upgrades To The Revetment Groudwater Interception System (RGIS), City of Midland**, County of **Midland**, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **Upgrades To The Revetment Groudwater Interception System (RGIS)**. The total cost of the facility entitled to exemption is **\$2,545,895.00**.

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.

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 industrial waste from the water;

Certificate Effective Date: December 30, 1998.

This amended Pollution Control certificate is issued on **February 4, 2013** and supersedes all certificates previously issued.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

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

Heather Cole
Michigan Department of Treasury