

Certificates included in this file were approved at the October 12, 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 Air Pollution Control Exemptions, please visit our website at [www.michigan.gov/propertytaxexemptions/air pc](http://www.michigan.gov/propertytaxexemptions/air_pc). Our website includes sample documents, the application, Frequently Asked Questions (FAQs), and other helpful documents.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

October 20, 2015

Steve Brodsky
Forest Lawn Landfill - FLL, Inc.
2266 E 500 South Road
Brook, IN 47922

Dear Sir/Madam:

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 1-3797, to Forest Lawn Landfill - FLL, Inc. located at 8230 W Forest Lawn Road, in the Township of Three Oaks, Berrien County. This certificate was issued at the October 12, 2015 meeting of the Commission and the amount approved for exemption is **\$175,709**.

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 **\$175,709**. 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,

A handwritten signature in cursive script, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Charles G. Sittig, Assessor, Township of Three Oaks
Clerk, Township of Three Oaks



Air Pollution Control Certificate

Certificate No. 1-3797

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 **Forest Lawn Landfill - FLL, Inc.**, as described in the approved application, located at **8230 W Forest Lawn Road, Township of Three Oaks**, County of **Berrien**, 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 **8230 W Forest Lawn Road**. The total cost of the facility entitled to exemption is **\$175,709**.

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, 2015, 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 **October 12, 2015**.



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