

Certificates included in this file were amended at the October 13, 2014 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

R. KEVIN CLINTON
STATE TREASURER

October 17, 2014

Rick Turgliatto
Solutia, Inc.
5100 W Jefferson Avenue
Trenton, MI 48183

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an amended air pollution tax exemption certificate, numbered 1-2525, to Solutia, Inc. located at 5100 W Jefferson Avenue, in the City of Trenton, Wayne County. This certificate was issued at the October 13, 2014 meeting of the Commission and the additional amount approved for the exemption is **\$275,000.00**, for a total exemption of **\$1,244,742.00**.

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 **\$1,244,742.00**. As the 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 black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: John P. Dahlquist, Assessor, City of Trenton
Clerk, City of Trenton



Air Pollution Control Amended Certificate

Certificate No. 1-2525

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 **Solutia, Inc.**, as described in the approved application, located at **5100 W Jefferson Avenue, City of Trenton, County of Wayne**, 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 **5100 W Jefferson Avenue**. The total cost of the facility entitled to exemption is **\$1,244,742.00**.

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, as 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 pollutants from the air;

Certificate Effective Date: December 30, 1997.

This amended Pollution Control certificate is issued on **October 13, 2014** 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

R. KEVIN CLINTON
STATE TREASURER

October 17, 2014

Patrick M. Fitzgerald
Consumers Energy Company
One Energy Plaza
Jackson, MI 49201

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an amended air pollution tax exemption certificate, numbered 1-3052, to Consumers Energy Company located at 17000 Crosswell, in the Township of Port Sheldon, Ottawa County. This certificate was issued at the October 13, 2014 meeting of the Commission and the additional amount approved for the exemption is **\$4,612,500.00**, for a total exemption of **\$256,593,195.00**.

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 **\$256,593,195.00**. As the 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Tyler A. Tacoma, Assessor, Township of Port Sheldon
Clerk, Township of Port Sheldon



Air Pollution Control Amended Certificate

Certificate No. 1-3052

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 **Consumers Energy Company**, as described in the approved application, located at **17000 Croswell, Township of Port Sheldon**, County of **Ottawa**, 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 **17000 Croswell**. The total cost of the facility entitled to exemption is **\$256,593,195.00**.

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, as 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 pollutants from the air;

Certificate Effective Date: December 30, 2002.

This amended Pollution Control certificate is issued on **October 13, 2014** 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



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

October 17, 2014

Patrick M Fitzgerald
Consumers Energy - De Karn 1 And 2 Plant
One Energy Plaza
Jackson MI 49201

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an amended air pollution tax exemption certificate, numbered 1-3464, to Consumers Energy - De Karn 1 And 2 Plant located at 2742 N Weadock Hwy, in the Township of Hampton, Bay County. This certificate was issued at the October 13, 2014 meeting of the Commission and the additional amount approved for the exemption is **\$1,747,100.00**, for a total exemption of **\$3,080,000.00**.

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 **\$3,080,000.00**. As the 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: David B. Swinson, Assessor, Township of Hampton
Clerk, Township of Hampton



Air Pollution Control Amended Certificate

Certificate No. 1-3464

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 **Consumers Energy - De Karn 1 And 2 Plant**, as described in the approved application, located at **2742 N Weadock Hwy, Township of Hampton, County of Bay, 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 **2742 N Weadock Hwy**. The total cost of the facility entitled to exemption is **\$3,080,000.00**.

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, as 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 pollutants from the air;

Certificate Effective Date: December 22, 2008.

This amended Pollution Control certificate is issued on **October 13, 2014** 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



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

October 17, 2014

Mark Heaphy
DTE Electric Company
P.O. Box 33017
Detroit, MI 48232

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an amended air pollution tax exemption certificate, numbered 1-3740, to DTE Electric Company located at 4505 King Road, in the Township of China, St. Clair County. This certificate was issued at the October 13, 2014 meeting of the Commission and the additional amount approved for the exemption is **\$14,979,384.00**, for a total exemption of **\$48,979,384.00**.

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 **\$48,979,384.00**. As the 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 black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: William D. Griffin, Assessor, Township of China
Clerk, Township of China



Air Pollution Control Amended Certificate

Certificate No. 1-3740

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 **DTE Electric Company**, as described in the approved application, located at **4505 King Road, Township of China**, County of **St. Clair**, 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 **4505 King Road**. The total cost of the facility entitled to exemption is **\$48,979,384.00**.

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, as 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 pollutants from the air;

Certificate Effective Date: August 27, 2013.

This amended Pollution Control certificate is issued on **October 13, 2014** 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

R. KEVIN CLINTON
STATE TREASURER

October 17, 2014

Mark Heaphy
DTE Electric Company
P.O. Box 33017
Detroit, MI 48232

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an amended air pollution tax exemption certificate, numbered 1-3743, to DTE Electric Company located at 4901 Pointe Drive, in the Township of East China, St. Clair County. This certificate was issued at the October 13, 2014 meeting of the Commission and the additional amount approved for the exemption is **\$10,550,000.00**, for a total exemption of **\$56,300,000.00**.

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 **\$56,300,000.00**. As the 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 black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mark A. Miano, Assessor, Township of East China
Clerk, Township of East China



Air Pollution Control Amended Certificate

Certificate No. 1-3743

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 **DTE Electric Company**, as described in the approved application, located at **4901 Pointe Drive, Township of East China**, County of **St. Clair**, 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 **4901 Pointe Drive**. The total cost of the facility entitled to exemption is **\$56,300,000.00**.

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, as 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 pollutants from the air;

Certificate Effective Date: August 27, 2013.

This amended Pollution Control certificate is issued on **October 13, 2014** and supersedes all certificates previously issued.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

Handwritten signature of Heather Cole in black ink.

Heather Cole
Michigan Department of Treasury