

Certificates included in this file were approved 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 Water Pollution Control Exemptions, please visit our website at [http://www.michigan.gov/propertytaxexemptions/water pc](http://www.michigan.gov/propertytaxexemptions/water_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

Steven W. Klekar
Mid Michigan Gas Storage Company
717 Texas Street, Suite 23120
Houston, TX 77252

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6265, to Mid Michigan Gas Storage Company located at Richardson, Adela 1 & Richardson Et Al 1, in the Township of Wilcox, Newaygo County. This certificate was issued at the June 11, 2014 meeting of the Commission and the amount approved for exemption is **\$47,335**.

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 **\$47,335**. 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jeanne E. Lavalley, Assessor, Township of Wilcox
Clerk, Township of Wilcox



Water Pollution Control Exemption Certificate

Certificate No. 2-6265

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 **Mid Michigan Gas Storage Company**, as described in the approved application, located at **Richardson, Adela 1 & Richardson Et Al 1, Township of Wilcox**, County of **Newaygo**, Michigan, 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 **Richardson, Adela 1 & Richardson Et Al 1**. The total cost of the facility entitled to exemption is **\$47,335**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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

Greg Koster
Koster Dairy, LLC
1871 S 7 Mile Road
Falmouth, MI 49632

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6281, to Koster Dairy, LLC located at 1871 S 7 Mile Road, in the Township of Aetna, Missaukee County. This certificate was issued at the June 11, 2014 meeting of the Commission and the amount approved for exemption is **\$546,881**.

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 **\$546,881**. 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kathleen K. Hamel, Assessor, Township of Aetna
Clerk, Township of Aetna



Water Pollution Control Exemption Certificate

Certificate No. 2-6281

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 **Koster Dairy, LLC**, as described in the approved application, located at **1871 S 7 Mile Road, Township of Aetna**, County of **Missaukee**, Michigan, 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 **1871 S 7 Mile Road**. The total cost of the facility entitled to exemption is **\$546,881**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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

Jordan Miller
Adler Energy, LC
410 S Union Street
Traverse City, MI 49684

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6311, to Adler Energy, LC located at St Redding D2-28 SE 1/4 of SE 1/4 of SW 1/4, in the Township of Redding, Clare County. This certificate was issued at the June 11, 2014 meeting of the Commission and the amount approved for exemption is **\$44,330**.

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 **\$44,330**. 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Julie A. Tatro, Assessor, Township of Redding
Clerk, Township of Redding



Water Pollution Control Exemption Certificate

Certificate No. 2-6311

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 **Adler Energy, LC**, as described in the approved application, located at **St Redding D2-28 SE 1/4 of SE 1/4 of SW 1/4, Township of Redding**, County of **Clare**, Michigan, 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 **St Redding D2-28 SE 1/4 of SE 1/4 of SW 1/4**. The total cost of the facility entitled to exemption is **\$44,330**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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

Jordan Miller
Adler Energy, LC
410 S Union Street
Traverse City, MI 49684

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6312, to Adler Energy, LC located at St Redding A2-33 SE 1/4 of NE 1/4 of NW 1/4, in the Township of Redding, Clare County. This certificate was issued at the June 11, 2014 meeting of the Commission and the amount approved for exemption is **\$30,653**.

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 **\$30,653**. 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Julie A. Tatro, Assessor, Township of Redding
Clerk, Township of Redding



Water Pollution Control Exemption Certificate

Certificate No. 2-6312

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 **Adler Energy, LC**, as described in the approved application, located at **St Redding A2-33 SE 1/4 of NE 1/4 of NW 1/4, Township of Redding**, County of **Clare**, Michigan, 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 **St Redding A2-33 SE 1/4 of NE 1/4 of NW 1/4**. The total cost of the facility entitled to exemption is **\$30,653**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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

James N. Eichstall
Arbor Operating, LLC
104 S Union Street, Suite 202
Traverse City, MI 49684

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6216, to Arbor Operating, LLC located at SE 1/4 of SE 1/4 of Section 20, in the Township of Blair, Grand Traverse County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$43,807**.

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 **\$43,807**. 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 black ink, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Wendy L. Witkop, Assessor, Township of Blair
Clerk, Township of Blair



Water Pollution Control Exemption Certificate

Certificate No. 2-6216

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 **Arbor Operating, LLC**, as described in the approved application, located at **SE 1/4 of SE 1/4 of Section 20, Township of Blair**, County of **Grand Traverse**, Michigan, 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 **SE 1/4 of SE 1/4 of Section 20**. The total cost of the facility entitled to exemption is **\$43,807**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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

James N. Eichstall
Arbor Operating, LLC
104 S Union Street, Suite 202
Traverse City, MI 49684

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6217, to Arbor Operating, LLC located at 1131 Starvation Lake Road, in the Township of Blue Lake, Kalkaska County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$67,665**.

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 **\$67,665**. 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: David B. Grimm, Assessor, Township of Blue Lake
Clerk, Township of Blue Lake



Water Pollution Control Exemption Certificate

Certificate No. 2-6217

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 **Arbor Operating, LLC**, as described in the approved application, located at **1131 Starvation Lake Road, Township of Blue Lake**, County of **Kalkaska**, Michigan, 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 **1131 Starvation Lake Road**. The total cost of the facility entitled to exemption is **\$67,665**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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

James N. Eichstall
Arbor Operating, LLC
104 S Union Street, Suite 202
Traverse City, MI 49684

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6218, to Arbor Operating, LLC located at 10063 Big Four Road, in the Township of Maple Grove, Manistee County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$13,894**.

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 \$. Therefore, the net exemption for the current year for this facility is **\$13,894**. 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: H. Wayne Beldo, Assessor, Township of Maple Grove
Clerk, Township of Maple Grove



Water Pollution Control Exemption Certificate

Certificate No. **2-6218**

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 **Arbor Operating, LLC**, as described in the approved application, located at **10063 Big Four Road, Township of Maple Grove**, County of **Manistee**, Michigan, 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 **10063 Big Four Road**. The total cost of the facility entitled to exemption is **\$13,894**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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

James N. Eichstall
Arbor Operating, LLC
104 S Union Street, Suite 202
Traverse City, MI 49684

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6219, to Arbor Operating, LLC located at 11995 Manning Road, in the Township of Johnstown, Barry County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$24,074**.

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 **\$24,074**. 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Joyce A. Foondle, Assessor, Township of Johnstown
Clerk, Township of Johnstown



Water Pollution Control Exemption Certificate

Certificate No. 2-6219

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 **Arbor Operating, LLC**, as described in the approved application, located at **11995 Manning Road, Township of Johnstown**, County of **Barry**, Michigan, 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 **11995 Manning Road**. The total cost of the facility entitled to exemption is **\$24,074**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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

James N. Eichstall
Arbor Operating, LLC
104 S Union Street, Suite 202
Traverse City, MI 49684

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6220, to Arbor Operating, LLC located at SW 1/4 of NW 1/4 of NE 1/4, in the Township of Union, Grand Traverse County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$17,471**.

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 **\$17,471**. 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Debra R. Johnson, Assessor, Township of Union
Clerk, Township of Union



Water Pollution Control Exemption Certificate

Certificate No. **2-6220**

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 **Arbor Operating, LLC**, as described in the approved application, located at **SW 1/4 of NW 1/4 of NE 1/4, Township of Union, County of Grand Traverse, Michigan**, 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 **SW 1/4 of NW 1/4 of NE 1/4**. The total cost of the facility entitled to exemption is **\$17,471**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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

Wayne Sterenberg
Jordan Development Company, LLC
1503 Garfield Road N
Traverse City, MI 49696

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued a water pollution tax exemption certificate, numbered 2-6237, to Jordan Development Company, LLC located at Weber D4-29 SWD NW SE SE, in the Township of Pinconning, Bay County. This certificate was issued at the October 13, 2014 meeting of the Commission and the amount approved for exemption is **\$117,564**.

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 **\$117,564**. 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 black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sharon M. Stalsberg, Assessor, Township of Pinconning
Clerk, Township of Pinconning



Water Pollution Control Exemption Certificate

Certificate No. **2-6237**

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 **Jordan Development Company, LLC**, as described in the approved application, located at **Weber D4-29 SWD NW SE SE, Township of Pinconning**, County of **Bay**, Michigan, 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 **Weber D4-29 SWD NW SE SE**. The total cost of the facility entitled to exemption is **\$117,564**.

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, 2014, 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.

This Water Pollution Control Exemption Certificate is issued on **October 13, 2014**.



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Douglas B. Roberts, Chairperson
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Heather Cole
Michigan Department of Treasury