



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

April 14, 2014

Sheila Rice
International Paper Company
6400 Poplar Tower III 7-126
Memphis, TN 38197

Dear Ms. Rice:

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 1-3336, to International Paper Company located at One International Drive, in the City of Sturgis, St. Joseph County. This certificate was issued at the April 8, 2014 meeting of the Commission and the additional amount approved for the exemption is **\$18,082.00**, for a total exemption of **\$446,781.00**.

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 **\$446,781.00**. 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: Dale E. Hutson, Assessor, City of Sturgis
Clerk, City of Sturgis



Air Pollution Control Amended Certificate

Certificate No. 1-3336

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 **International Paper Company**, as described in the approved application, located at **One International Drive, City of Sturgis**, County of **St. Joseph**, 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 **One International Drive**. The total cost of the facility entitled to exemption is **\$446,781.00**.

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: November 1, 2006.

This amended Pollution Control certificate is issued on **April 8, 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