



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 24, 2014

Amy Deiter
Escanaba Paper Company
P.O. Box 757
Escanaba, MI 49829

Dear Ms. Deiter:

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 1-3769, to Escanaba Paper Company located at Parcel Numbers 21-014-900-012-010, 21-014-900-012-20 & 21-014-900-012-30 Legal Description on File, in the Township of Wells, Delta County. This certificate was issued at the June 11, 2014 meeting of the Commission and the amount approved for exemption is **\$1,011,275**.

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 **\$1,011,275**. 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: Miles T. Anderson, Assessor, Township of Wells
Clerk, Township of Wells



Air Pollution Control Certificate

Certificate No. 1-3769

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 **Escanaba Paper Company**, as described in the approved application, located at **Parcel Numbers 21-014-900-012-010, 21-014-900-012-20 & 21-014-900-012-30 Legal Description on File, Township of Wells**, County of **Delta**, 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 **Parcel Numbers 21-014-900-012-010, 21-014-900-012-20 & 21-014-900-012-30 Legal Description on File**. The total cost of the facility entitled to exemption is **\$1,011,275**.

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 pollutants from the air.

This Pollution Control certificate is issued on **June 11, 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



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GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

June 24, 2014

Ben Zavala
O-N Minerals (Michigan) Co Db a Carmeuse Lime & Stone
1035 Calcite Road
Rogers City, MI 49779

Dear Mr. Zavala:

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 1-3770, to O-N Minerals (Michigan) Co Db a Carmeuse Lime & Stone located at 1035 Calcite Road, in the Township of Rogers, Presque Isle County. This certificate was issued at the June 11, 2014 meeting of the Commission and the amount approved for exemption is **\$358,243**.

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 **\$358,243**. 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: Allan J. Berg, Assessor, Township of Rogers
Clerk, Township of Rogers



Air Pollution Control Certificate

Certificate No. 1-3770

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 **O-N Minerals (Michigan) Co Db a Carmeuse Lime & Stone**, as described in the approved application, located at **1035 Calcite Road, Township of Rogers, County of Presque Isle**, 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 **1035 Calcite Road**. The total cost of the facility entitled to exemption is **\$358,243**.

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 pollutants from the air.

This Pollution Control certificate is issued on **June 11, 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

June 24, 2014

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

Dear Mr. Brodsky:

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 1-3771, 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 June 11, 2014 meeting of the Commission and the amount approved for exemption is **\$128,630**.

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 **\$128,630**. 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: Charles G. Sittig, Assessor, Township of Three Oaks
Clerk, Township of Three Oaks



Air Pollution Control Certificate

Certificate No. 1-3771

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 **\$128,630**.

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 pollutants from the air.

This Pollution Control certificate is issued on **June 11, 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