

Certificates included in this file were transferred at the August 25, 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](http://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

NICK A. KHOURI  
STATE TREASURER

September 2, 2015

Tim Rudolph  
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 an amended water pollution tax exemption certificate, numbered 2-3351, to Arbor Operating, LLC located at Smolarz D2-32 SWD NW SE SW Section 32, in the Township of Corwith, Otsego County. This certificate was issued at the August 25, 2015 meeting of the Commission and the amount approved for exemption is **\$252,234**.

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 **\$252,234**. 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) 373-2408.

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: Vernon J. Kassuba, Assessor, Township of Corwith  
Clerk, Township of Corwith



## Water Pollution Control Amended Certificate

Certificate No. **2-3351**

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 **Smolarz D2-32 SWD NW SE SW Section 32, Township of Corwith, County of Otsego, Michigan**, is 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 **Smolarz D2-32 SWD NW SE SW Section 32**. The total cost of the facility entitled to exemption is **\$252,234**.

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.

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;

**Certificate Effective Date: December 30, 1997.**

This amended Pollution Control certificate is issued on **August 25, 2015** 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