



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

August 29, 2017

Doug Bjorkman  
UP Paper LLC  
402 West Elk Street  
Manistique, MI 49854

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 2-3382, to UP Paper LLC located at 402 W Elk Street, in the City of Manistique, Schoolcraft County. This certificate was issued at the August 29, 2017 meeting of the Commission and the amount approved for exemption is **\$4,305,548**.

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 **\$4,305,548**. 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 black ink that reads "Heather S. Frick".

Heather S. Frick, Executive Director  
State Tax Commission

Enclosure  
By Certified Mail  
cc: Susan K. Bovan, Assessor, City of Manistique  
Clerk, City of Manistique



## Water Pollution Control Amended Certificate

Certificate No. 2-3382

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 **UP Paper LLC**, as described in the approved application, located at **402 W Elk Street, City of Manistique**, County of **Schoolcraft**, 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 **402 W Elk Street**. The total cost of the facility entitled to exemption is **\$4,305,548**.

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: June 9, 1998.**

This amended Pollution Control certificate is issued on **August 29, 2017** 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 "Emily Leik".

Emily Leik  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

August 29, 2017

Robert G. Mannes  
Core Energy, LLC  
1011 Noteware Drive  
Traverse City, MI 49686

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 2-6316, to Core Energy, LLC located at Gedlow 1-12 SE NW NW & Gedlow 2-12 NW SW NW Section 12, in the Township of Chester, Otsego County. This certificate was issued at the August 29, 2017 meeting of the Commission and the amount approved for exemption is **\$68,528**.

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 **\$68,528**. 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: Sally A. Nowak, Assessor, Township of Chester  
Clerk, Township of Chester



## Water Pollution Control Amended Certificate

Certificate No. 2-6316

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 **Core Energy, LLC**, as described in the approved application, located at **Gedlow 1-12 SE NW NW & Gedlow 2-12 NW SW NW Section 12, Township of Chester, 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 **Gedlow 1-12 SE NW NW & Gedlow 2-12 NW SW NW Section 12**. The total cost of the facility entitled to exemption is **\$68,528**.

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 16, 2014.**

This amended Pollution Control certificate is issued on **August 29, 2017** 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 "Emily Leik".

Emily Leik  
Michigan Department of Treasury