



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

November 18, 2013

Mark Hacker
1275 Mendon Road
Athens, MI 49011

Dear Mr. Hacker:

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 2-6118, to Mark Hacker located at 1275 Mendon Road, in the Township of Sherwood, Branch County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$139,338**.

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 **\$139,338**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Marcia A. Bail, Assessor, Township of Sherwood
Clerk, Township of Sherwood



Water Pollution Control Exemption Certificate

Certificate No. 2-6118

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 **Mark Hacker**, as described in the approved application, located at **1275 Mendon Road, Township of Sherwood, County of Branch**, 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 **1275 Mendon Road**. The total cost of the facility entitled to exemption is **\$139,338**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6119, to West Bay Exploration Company located at Hauser 1-32, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$44,837**.

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 **\$44,837**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. 2-6119

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 **West Bay Exploration Company**, as described in the approved application, located at **Hauser 1-32, Township of Napoleon**, County of **Jackson**, 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 **Hauser 1-32**. The total cost of the facility entitled to exemption is **\$44,837**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6120, to West Bay Exploration Company located at Wallaby 1-27 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$47,974**.

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 **\$47,974**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6120

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 **West Bay Exploration Company**, as described in the approved application, located at **Wallaby 1-27 HD1, Township of Norvell**, County of **Jackson**, 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 **Wallaby 1-27 HD1**. The total cost of the facility entitled to exemption is **\$47,974**.

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, 2013, 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 **September 25, 2013**.



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Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

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Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6121, to West Bay Exploration Company located at Swank 1-22, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$33,806**.

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 **\$33,806**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6121

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 **West Bay Exploration Company**, as described in the approved application, located at **Swank 1-22, Township of Norvell**, County of **Jackson**, 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 **Swank 1-22**. The total cost of the facility entitled to exemption is **\$33,806**.

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, 2013, 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 **September 25, 2013**.



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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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6122, to West Bay Exploration Company located at Richardson 1-30, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$49,526**.

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 **\$49,526**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. 2-6122

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 **West Bay Exploration Company**, as described in the approved application, located at **Richardson 1-30, Township of Napoleon**, County of **Jackson**, 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 1-30**. The total cost of the facility entitled to exemption is **\$49,526**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6123, to West Bay Exploration Company located at Warolin 1-30, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$31,333**.

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 **\$31,333**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. 2-6123

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 **West Bay Exploration Company**, as described in the approved application, located at **Warolin 1-30, Township of Napoleon**, County of **Jackson**, 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 **Warolin 1-30**. The total cost of the facility entitled to exemption is **\$31,333**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6125, to West Bay Exploration Company located at Wilson 1-27, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$46,080**.

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 **\$46,080**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6125

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 **West Bay Exploration Company**, as described in the approved application, located at **Wilson 1-27, Township of Norvell**, County of **Jackson**, 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 **Wilson 1-27**. The total cost of the facility entitled to exemption is **\$46,080**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6126, to West Bay Exploration Company located at Haystead 4-9 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$50,919**.

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 **\$50,919**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6126

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 **West Bay Exploration Company**, as described in the approved application, located at **Haystead 4-9 HD1, Township of Norvell**, County of **Jackson**, 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 **Haystead 4-9 HD1**. The total cost of the facility entitled to exemption is **\$50,919**.

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, 2013, 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 **September 25, 2013**.



A handwritten signature in black ink, appearing to read "D. B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

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Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6127, to West Bay Exploration Company located at Haystead 1-9A HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$44,128**.

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 **\$44,128**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6127

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 **West Bay Exploration Company**, as described in the approved application, located at **Haystead 1-9A HD1, Township of Norvell**, County of **Jackson**, 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 **Haystead 1-9A HD1**. The total cost of the facility entitled to exemption is **\$44,128**.

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, 2013, 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 **September 25, 2013**.



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Douglas B. Roberts, Chairperson
State Tax Commission

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ATTEST:

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Heather Cole
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6128, to West Bay Exploration Company located at Napoleon Farms 1-5, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$52,024**.

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 **\$52,024**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. **2-6128**

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 **West Bay Exploration Company**, as described in the approved application, located at **Napoleon Farms 1-5, Township of Napoleon**, County of **Jackson**, 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 **Napoleon Farms 1-5**. The total cost of the facility entitled to exemption is **\$52,024**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6129, to West Bay Exploration Company located at Lantis 2-30 HD1, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$48,324**.

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 **\$48,324**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. **2-6129**

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 **West Bay Exploration Company**, as described in the approved application, located at **Lantis 2-30 HD1, Township of Napoleon**, County of **Jackson**, 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 **Lantis 2-30 HD1**. The total cost of the facility entitled to exemption is **\$48,324**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6130, to West Bay Exploration Company located at Lennox Trust 1-15, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$43,125**.

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 **\$43,125**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6130

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 **West Bay Exploration Company**, as described in the approved application, located at **Lennox Trust 1-15, Township of Norvell**, County of **Jackson**, 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 **Lennox Trust 1-15**. The total cost of the facility entitled to exemption is **\$43,125**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6131, to West Bay Exploration Company located at Golowic 1-22, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$43,682**.

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 **\$43,682**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6131

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 **West Bay Exploration Company**, as described in the approved application, located at **Golowic 1-22, Township of Norvell**, County of **Jackson**, 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 **Golowic 1-22**. The total cost of the facility entitled to exemption is **\$43,682**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6132, to West Bay Exploration Company located at Morse Trust 1-16 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$50,251**.

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 **\$50,251**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. **2-6132**

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 **West Bay Exploration Company**, as described in the approved application, located at **Morse Trust 1-16 HD1, Township of Norvell**, County of **Jackson**, 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 **Morse Trust 1-16 HD1**. The total cost of the facility entitled to exemption is **\$50,251**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6133, to West Bay Exploration Company located at Lantis 1-30, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$51,706**.

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 **\$51,706**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. 2-6133

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 **West Bay Exploration Company**, as described in the approved application, located at **Lantis 1-30, Township of Napoleon**, County of **Jackson**, 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 **Lantis 1-30**. The total cost of the facility entitled to exemption is **\$51,706**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6134, to West Bay Exploration Company located at Jennigs #1-32 HD1, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$48,911**.

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 **\$48,911**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. 2-6134

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 **West Bay Exploration Company**, as described in the approved application, located at **Jennigs #1-32 HD1, Township of Napoleon**, County of **Jackson**, 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 **Jennigs #1-32 HD1**. The total cost of the facility entitled to exemption is **\$48,911**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6135, to West Bay Exploration Company located at Hilden Rovsk 3-16, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$47,162**.

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 **\$47,162**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6135

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 **West Bay Exploration Company**, as described in the approved application, located at **Hilden Rovsk 3-16, Township of Norvell**, County of **Jackson**, 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 **Hilden Rovsk 3-16**. The total cost of the facility entitled to exemption is **\$47,162**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6136, to West Bay Exploration Company located at Curtis 1-4 HD1, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$51,926**.

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 **\$51,926**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. 2-6136

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 **West Bay Exploration Company**, as described in the approved application, located at **Curtis 1-4 HD1, Township of Napoleon**, County of **Jackson**, 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 **Curtis 1-4 HD1**. The total cost of the facility entitled to exemption is **\$51,926**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6137, to West Bay Exploration Company located at Hilden Rovsek 2-16, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$45,666**.

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 **\$45,666**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6137

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 **West Bay Exploration Company**, as described in the approved application, located at **Hilden Rovsek 2-16, Township of Norvell**, County of **Jackson**, 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 **Hilden Rovsek 2-16**. The total cost of the facility entitled to exemption is **\$45,666**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6138, to West Bay Exploration Company located at West Bay 1-22, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$41,924**.

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 **\$41,924**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6138

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 **West Bay Exploration Company**, as described in the approved application, located at **West Bay 1-22, Township of Norvell**, County of **Jackson**, 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 **West Bay 1-22**. The total cost of the facility entitled to exemption is **\$41,924**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6139, to West Bay Exploration Company located at Curtis 1-32, in the Township of Nepleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$45,809**.

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 **\$45,809**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Nepleon
Clerk, Township of Nepleon



Water Pollution Control Exemption Certificate

Certificate No. **2-6139**

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 **West Bay Exploration Company**, as described in the approved application, located at **Curtis 1-32, Township of Nepleon**, County of **Jackson**, 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 **Curtis 1-32**. The total cost of the facility entitled to exemption is **\$45,809**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6140, to West Bay Exploration Company located at Canning 1-15, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$42,746**.

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 **\$42,746**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6140

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 **West Bay Exploration Company**, as described in the approved application, located at **Canning 1-15, Township of Norvell**, County of **Jackson**, 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 **Canning 1-15**. The total cost of the facility entitled to exemption is **\$42,746**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6141, to West Bay Exploration Company located at Hilden Rovsek 1-15, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$41,678**.

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 **\$41,678**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. **2-6141**

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 **West Bay Exploration Company**, as described in the approved application, located at **Hilden Rovsek 1-15, Township of Norvell**, County of **Jackson**, 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 **Hilden Rovsek 1-15**. The total cost of the facility entitled to exemption is **\$41,678**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6142, to West Bay Exploration Company located at Hardcastle 1-26 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$45,949**.

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 **\$45,949**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. **2-6142**

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 **West Bay Exploration Company**, as described in the approved application, located at **Hardcastle 1-26 HD1, Township of Norvell**, County of **Jackson**, 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 **Hardcastle 1-26 HD1**. The total cost of the facility entitled to exemption is **\$45,949**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6143, to West Bay Exploration Company located at Bsa 1-18 HD1, in the Township of Leoni, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$48,031**.

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 **\$48,031**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Cary Anne Stiles, Assessor, Township of Leoni
Clerk, Township of Leoni



Water Pollution Control Exemption Certificate

Certificate No. 2-6143

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 **West Bay Exploration Company**, as described in the approved application, located at **Bsa 1-18 HD1, Township of Leoni**, County of **Jackson**, 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 **Bsa 1-18 HD1**. The total cost of the facility entitled to exemption is **\$48,031**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Gera Esquivel
Quantum Resources Management LLC
1401 Mckinney Street, Suite 2400
Houston, TX 77010

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 2-6144, to Quantum Resources Management LLC located at Adamic, John 43-1, Cooper, Beatrice 13-1, Curell, Max & Remy 11-1, Dodds, Harold K 1-26- 20-1, Dwyer, Daniel W1, Heberd, Mae 23-1, Heberd Mae Tract 23-2, Knox, Fred & Fed Land Bk 33-1, Moore, Glen H 30-2, Moore, Glen H Unit 29-1, Nowlin, Homer 27-2, in the Township of Rich, Lapeer County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$894,938**.

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 **\$894,938**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Connie Sue Lipka, Assessor, Township of Rich
Clerk, Township of Rich



Water Pollution Control Exemption Certificate

Certificate No. 2-6144

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 **Quantum Resources Management LLC**, as described in the approved application, located at **Adamic, John 43-1, Cooper, Beatrice 13-1, Curell, Max & Remy 11-1, Dodds, Harold K 1-26- 20-1, Dwyer, Daniel W1, Heberd, Mae 23-1, Heberd Mae Tract 23-2, Knox, Fred & Fed Land Bk 33-1, Moore, Glen H 30-2, Moore, Glen H Unit 29-1, Nowlin, Homer 27-2, Township of Rich,** County of **Lapeer**, 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 **Adamic, John 43-1, Cooper, Beatrice 13-1, Curell, Max & Remy 11-1, Dodds, Harold K 1-26- 20-1, Dwyer, Daniel W1, Heberd, Mae 23-1, Heberd Mae Tract 23-2, Knox, Fred & Fed Land Bk 33-1, Moore, Glen H 30-2, Moore, Glen H Unit 29-1, Nowlin, Homer 27-2.** The total cost of the facility entitled to exemption is **\$894,938.**

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, 2013, 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 **September 25, 2013.**



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

November 18, 2013

Jeffrey A. Riling
EnerVest Operating Company
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6145, to EnerVest Operating Company located at St Charlton 1-19, in the Township of Charlton, Otsego County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$33,347**.

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 **\$33,347**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Exemption Certificate

Certificate No. 2-6145

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 **EnerVest Operating Company**, as described in the approved application, located at **St Charlton 1-19, Township of Charlton**, County of **Otsego**, 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 Charlton 1-19**. The total cost of the facility entitled to exemption is **\$33,347**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
EnerVest Operating Company
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6146, to EnerVest Operating Company located at St Albert B2-18, St Albert B3-18 (D2-18) & St Albert D1-18, in the Township of Albert, Montmorency County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$145,103**.

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 **\$145,103**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Debra L. Downing, Assessor, Township of Albert
Clerk, Township of Albert



Water Pollution Control Exemption Certificate

Certificate No. **2-6146**

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 **EnerVest Operating Company**, as described in the approved application, located at **St Albert B2-18, St Albert B3-18 (D2-18) & St Albert D1-18, Township of Albert**, County of **Montmorency**, 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 Albert B2-18, St Albert B3-18 (D2-18) & St Albert D1-18**. The total cost of the facility entitled to exemption is **\$145,103**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
EnerVest Operating Company
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6147, to EnerVest Operating Company located at St Chester 1-15, 4-10, 67, B1-15, B1-16 & C1-14, in the Township of Chester, Otsego County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$236,795**.

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 **\$236,795**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Chester
Clerk, Township of Chester



Water Pollution Control Exemption Certificate

Certificate No. 2-6147

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 **EnerVest Operating Company**, as described in the approved application, located at **St Chester 1-15, 4-10, 67, B1-15, B1-16 & C1-14, Township of Chester**, County of **Otsego**, 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 Chester 1-15, 4-10, 67, B1-15, B1-16 & C1-14**. The total cost of the facility entitled to exemption is **\$236,795**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
EnerVest Operating Company
695 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6148, to EnerVest Operating Company located at Ainslie 3-8, 4-8, Ainslie, Gayle 2-8, Ainslie #1 5wd, in the Township of Convis, Calhoun County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$532,864**.

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 **\$532,864**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Robyn R. Kulikowski, Assessor, Township of Convis
Clerk, Township of Convis



Water Pollution Control Exemption Certificate

Certificate No. 2-6148

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 **EnerVest Operating Company**, as described in the approved application, located at **Ainslie 3-8, 4-8, Ainslie, Gayle 2-8, Ainslie #1 5wd, Township of Convis**, County of **Calhoun**, 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 **Ainslie 3-8, 4-8, Ainslie, Gayle 2-8, Ainslie #1 5wd**. The total cost of the facility entitled to exemption is **\$532,864**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
EnerVest Operating Company
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6149, to EnerVest Operating Company located at Mayer 10-24, 11-24, 12-24, 1-24, 1-25, 2-24, 2-25, 3-24, 6-24, -24, 8-24, 9-24, 9-25, 5-24 SWD, St Hayes 10-25, 11-25, 12-25, 14-25, 3-25, 3-36, 4-25, 5-25, 7-25, 8-25, State Hayes 6-25, 5-36 SWD, St Hayes 12-23, 3-23, 4-23, 6-23, 8-23, 9-23, in the Township of Hayes, Otsego County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$1,405,416**.

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 **\$1,405,416**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary M. Sanders, Assessor, Township of Hayes
Clerk, Township of Hayes



Water Pollution Control Exemption Certificate

Certificate No. 2-6149

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 **EnerVest Operating Company**, as described in the approved application, located at **Mayer 10-24, 11-24, 12-24, 1-24, 1-25, 2-24, 2-25, 3-24, 6-24, -24, 8-24, 9-24, 9-25, 5-24 SWD, St Hayes 10-25, 11-25, 12-25, 14-25, 3-25, 3-36, 4-25, 5-25, 7-25, 8-25, State Hayes 6-25, 5-36 SWD, St Hayes 12-23, 3-23, 4-23, 6-23, 8-23, 9-23, Township of Hayes**, County of **Otsego**, 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 **Mayer 10-24, 11-24, 12-24, 1-24, 1-25, 2-24, 2-25, 3-24, 6-24, -24, 8-24, 9-24, 9-25, 5-24 SWD, St Hayes 10-25, 11-25, 12-25, 14-25, 3-25, 3-36, 4-25, 5-25, 7-25, 8-25, State Hayes 6-25, 5-36 SWD, St Hayes 12-23, 3-23, 4-23, 6-23, 8-23, 9-23**. The total cost of the facility entitled to exemption is **\$1,405,416**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6150, to Belden & Blake Corp. located at Cauchon 3A-16, Cauchon-Charlton 5-21, Kalman 1-16, 1A-16, 6-16, Schroeder 2-16, 6A-16, 7-16, Elmac Hills A4-19, B4-19, Merlo A2-9, Theis A1-29, Dowker D3-21, Hagadorn Et Al C4-21, Townsend C2-21, in the Township of Charlton, Otsego County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$707,760**.

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 **\$707,760**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Charlton
Clerk, Township of Charlton



Water Pollution Control Exemption Certificate

Certificate No. 2-6150

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 **Belden & Blake Corp.**, as described in the approved application, located at **Cauchon 3A-16, Cauchon-Charlton 5-21, Kalman 1-16, 1A-16, 6-16, Schroeder 2-16, 6A-16, 7-16, Elmac Hills A4-19, B4-19, Merlo A2-9, Theis A1-29, Dowker D3-21, Hagadorn Et Al C4-21, Townsend C2-21, Township of Charlton**, County of **Otsego**, 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 **Cauchon 3A-16, Cauchon-Charlton 5-21, Kalman 1-16, 1A-16, 6-16, Schroeder 2-16, 6A-16, 7-16, Elmac Hills A4-19, B4-19, Merlo A2-9, Theis A1-29, Dowker D3-21, Hagadorn Et Al C4-21, Townsend C2-21**. The total cost of the facility entitled to exemption is **\$707,760**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6151, to Belden & Blake Corp. located at Vinecki 11-13, Vinecki 10-13, Mroz 4-24, Mroz 3-24, St Bagley Stevens 7-22, in the Township of Bagley, Otsego County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$213,325**.

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 **\$213,325**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jason G. Woodcox, Assessor, Township of Bagley
Clerk, Township of Bagley



Water Pollution Control Exemption Certificate

Certificate No. 2-6151

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 **Belden & Blake Corp.**, as described in the approved application, located at **Vinecki 11-13, Vinecki 10-13, Mroz 4-24, Mroz 3-24, St Bagley Stevens 7-22, Township of Bagley**, County of **Otsego**, 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 **Vinecki 11-13, Vinecki 10-13, Mroz 4-24, Mroz 3-24, St Bagley Stevens 7-22**. The total cost of the facility entitled to exemption is **\$213,325**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6152, to Belden & Blake Corp. located at Lovell D3-12, Owling 2023, Bear Lake A2-14, A3-14, B1-14, Asiala 12-2, Hayes B4-1, Wave Johnson 3-35, Village of Chief 1-35, Asiala A4-35R, Baumann B3-21, Bowling D4-16, Dansby A1-15, St Bear Lake & Novek D2-21, Platz D1-16, PCA B4-21, PCA A1-16, ..., in the Township of Bear Lake, Manistee County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$1,936,079**.

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 **\$1,936,079**. 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,

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Bear Lake
Clerk, Township of Bear Lake



Water Pollution Control Exemption Certificate

Certificate No. **2-6152**

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 **Belden & Blake Corp.**, as described in the approved application, located at **Lovell D3-12, Owling 2023, Bear Lake A2-14, A3-14, B1-14, Asiala 12-2, Hayes B4-1, Wave Johnson 3-35, Village of Chief 1-35, Asiala A4-35R, Baumann B3-21, Bowling D4-16, Dansby A1-15, St Bear Lake & Novek D2-21, Platz D1-16, PCA B4-21, PCA A1-16, ...**, Township of Bear Lake, 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 **Lovell D3-12, Owling 2023, Bear Lake A2-14, A3-14, B1-14, Asiala 12-2, Hayes B4-1, Wave Johnson 3-35, Village of Chief 1-35, Asiala A4-35R, Baumann B3-21, Bowling D4-16, Dansby A1-15, St Bear Lake & Novek D2-21, Platz D1-16, PCA B4-21, PCA A1-16, ...**. The total cost of the facility entitled to exemption is **\$1,936,079**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6153, to Belden & Blake Corp. located at St Briley A1-25, St Briley C3-24, in the Township of Briley, Montmorency County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$61,216**.

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 **\$61,216**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ernest O. Dunham, Assessor, Township of Briley
Clerk, Township of Briley



Water Pollution Control Exemption Certificate

Certificate No. 2-6153

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 **Belden & Blake Corp.**, as described in the approved application, located at **St Briley A1-25, St Briley C3-24, Township of Briley**, County of **Montmorency**, 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 Briley A1-25, St Briley C3-24**. The total cost of the facility entitled to exemption is **\$61,216**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6154, to Belden & Blake Corp. located at Olshaske B3-1, in the Township of Brown, Manistee County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$40,886**.

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 **\$40,886**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Connie L. Anderson, Assessor, Township of Brown
Clerk, Township of Brown



Water Pollution Control Exemption Certificate

Certificate No. 2-6154

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 **Belden & Blake Corp.**, as described in the approved application, located at **Olshaske B3-1, Township of Brown**, 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 **Olshaske B3-1**. The total cost of the facility entitled to exemption is **\$40,886**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6155, to Belden & Blake Corp. located at Cook Et US B4-16, Harlokowicz D4-16, Krol D1-16, Mitchell C3-16, Gellman C3-26, in the Township of Chester, Otsego County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$202,922**.

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 **\$202,922**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Chester
Clerk, Township of Chester



Water Pollution Control Exemption Certificate

Certificate No. **2-6155**

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 **Belden & Blake Corp.**, as described in the approved application, located at **Cook Et US B4-16, Harlokowicz D4-16, Krol D1-16, Mitchell C3-16, Gellman C3-26, Township of Chester**, County of **Otsego**, 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 **Cook Et US B4-16, Harlokowicz D4-16, Krol D1-16, Mitchell C3-16, Gellman C3-26**. The total cost of the facility entitled to exemption is **\$202,922**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6156, to Belden & Blake Corp. located at Doyle 1-13A (Doyle A1-13), in the Township of Dover, Otsego County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$147,385**.

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 **\$147,385**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Sally A. Nowak, Assessor, Township of Dover
Clerk, Township of Dover



Water Pollution Control Exemption Certificate

Certificate No. 2-6156

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 **Belden & Blake Corp.**, as described in the approved application, located at **Doyle 1-13A (Doyle A1-13), Township of Dover**, County of **Otsego**, 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 **Doyle 1-13A (Doyle A1-13)**. The total cost of the facility entitled to exemption is **\$147,385**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6157, to Belden & Blake Corp. located at Bond D2-19, Howes B3-21, Maidens D1-18, PCA 12-4, Salo C1-19, Bergstrom D4-20, Hilliard B3-18, Krause A3-29, Howes B4-21, Village of Kaleva B1-21, ..., in the Township of Maple Grove, Manistee County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$393,429**.

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 **\$393,429**. 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,

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. 2-6157

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 **Belden & Blake Corp.**, as described in the approved application, located at **Bond D2-19, Howes B3-21, Maidens D1-18, PCA 12-4, Salo C1-19, Bergstrom D4-20, Hilliard B3-18, Krause A3-29, Howes B4-21, Village of Kaleva B1-21, ... 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 **Bond D2-19, Howes B3-21, Maidens D1-18, PCA 12-4, Salo C1-19, Bergstrom D4-20, Hilliard B3-18, Krause A3-29, Howes B4-21, Village of Kaleva B1-21, ...** The total cost of the facility entitled to exemption is **\$393,429**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6158, to Belden & Blake Corp. located at Colema C1-36, Conkle C3-36, Conkle B2-36, St Montmorency D4-26, in the Township of Montmorency, Montmorency County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$91,597**.

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 **\$91,597**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kelly Boldrey-Bennett, Assessor, Township of Montmorency
Clerk, Township of Montmorency



Water Pollution Control Exemption Certificate

Certificate No. **2-6158**

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 **Belden & Blake Corp.**, as described in the approved application, located at **Colema C1-36, Conkle C3-36, Conkle B2-36, St Montmorency D4-26, Township of Montmorency**, County of **Montmorency**, 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 **Colema C1-36, Conkle C3-36, Conkle B2-36, St Montmorency D4-26**. The total cost of the facility entitled to exemption is **\$91,597**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6159, to Belden & Blake Corp. located at Vander Tuig 1-26B, in the Township of Onekama, Manistee County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$346,353**.

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 **\$346,353**. 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 that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ginny L. Martz, Assessor, Township of Onekama
Clerk, Township of Onekama



Water Pollution Control Exemption Certificate

Certificate No. **2-6159**

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 **Belden & Blake Corp.**, as described in the approved application, located at **Vander Tuig 1-26B, Township of Onekama, 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 **Vander Tuig 1-26B**. The total cost of the facility entitled to exemption is **\$346,353**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6160, to Belden & Blake Corp. located at St Springdale Et Al A4-33, D4-29, 11-32, 13-32, C3-32, Moy 9-28, St Springdale & Stiver 7-28, 4-28, D4-22, C3-33, in the Township of Springdale, Manistee County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$453,438**.

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 **\$453,438**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Marvin W. Blackford, Assessor, Township of Springdale
Clerk, Township of Springdale



Water Pollution Control Exemption Certificate

Certificate No. **2-6160**

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 **Belden & Blake Corp.**, as described in the approved application, located at **St Springdale Et Al A4-33, D4-29, 11-32, 13-32, C3-32, Moy 9-28, St Springdale & Stiver 7-28, 4-28, D4-22, C3-33, Township of Springdale**, 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 **St Springdale Et Al A4-33, D4-29, 11-32, 13-32, C3-32, Moy 9-28, St Springdale & Stiver 7-28, 4-28, D4-22, C3-33**. The total cost of the facility entitled to exemption is **\$453,438**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6161, to Belden & Blake Corp. located at Kitchen A304, D1-4, C2-3, C1-3, in the Township of Star, Antrim County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$158,115**.

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 **\$158,115**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: James A. Keller, Assessor, Township of Star
Clerk, Township of Star



Water Pollution Control Exemption Certificate

Certificate No. 2-6161

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 **Belden & Blake Corp.**, as described in the approved application, located at **Kitchen A304, D1-4, C2-3, C1-3, Township of Star**, County of **Antrim**, 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 **Kitchen A304, D1-4, C2-3, C1-3**. The total cost of the facility entitled to exemption is **\$158,115**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6162, to Belden & Blake Corp. located at Green Et Al D3-1, Labell A2-1, St Vienna A4-2, B1-1, B3-1, B3-2, C4-1, D1-1, in the Township of Vienna, Montmorency County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$223,176**.

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 **\$223,176**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Ernest O. Dunham, Assessor, Township of Vienna
Clerk, Township of Vienna



Water Pollution Control Exemption Certificate

Certificate No. 2-6162

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 **Belden & Blake Corp.**, as described in the approved application, located at **Green Et Al D3-1, Labell A2-1, St Vienna A4-2, B1-1, B3-1, B3-2, C4-1, D1-1, Township of Vienna**, County of **Montmorency**, 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 **Green Et Al D3-1, Labell A2-1, St Vienna A4-2, B1-1, B3-1, B3-2, C4-1, D1-1**. The total cost of the facility entitled to exemption is **\$223,176**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Jeffrey A. Riling
Belden & Blake Corp.
685 East M-32, Suite 201
Gaylord, MI 49735

Dear Mr. Riling:

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 2-6163, to Belden & Blake Corp. located at Kitchen B3-33, A1-35, D4-34, C4-34, B1-33, D3-33, D1-33, C1-33, C1-35, in the Township of Warner, Antrim County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$350,231**.

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 **\$350,231**. 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, appearing to read "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Amy E. Jenema, Assessor, Township of Warner
Clerk, Township of Warner



Water Pollution Control Exemption Certificate

Certificate No. **2-6163**

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 **Belden & Blake Corp.**, as described in the approved application, located at **Kitchen B3-33, A1-35, D4-34, C4-34, B1-33, D3-33, D1-33, C1-33, C1-35, Township of Warner**, County of **Antrim**, 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 **Kitchen B3-33, A1-35, D4-34, C4-34, B1-33, D3-33, D1-33, C1-33, C1-35**. The total cost of the facility entitled to exemption is **\$350,231**.

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, 2013, 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 **September 25, 2013**.



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



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6164, to West Bay Exploration Company located at Shell 2-35, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$44,723**.

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 **\$44,723**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. **2-6164**

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 **West Bay Exploration Company**, as described in the approved application, located at **Shell 2-35, Township of Norvell**, County of **Jackson**, 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 **Shell 2-35**. The total cost of the facility entitled to exemption is **\$44,723**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shoe
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6165, to West Bay Exploration Company located at Zmijewski-Zietlow 1-34 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$47,303**.

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 **\$47,303**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6165

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 **West Bay Exploration Company**, as described in the approved application, located at **Zmijewski-Zietlow 1-34 HD1, Township of Norvell**, County of **Jackson**, 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 **Zmijewski-Zietlow 1-34 HD1**. The total cost of the facility entitled to exemption is **\$47,303**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6166, to West Bay Exploration Company located at Cochrane 1-13A, in the Township of Leoni, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$52,548**.

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 **\$52,548**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Cary Anne Stiles, Assessor, Township of Leoni
Clerk, Township of Leoni



Water Pollution Control Exemption Certificate

Certificate No. **2-6166**

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 **West Bay Exploration Company**, as described in the approved application, located at **Cochrane 1-13A, Township of Leoni**, County of **Jackson**, 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 **Cochrane 1-13A**. The total cost of the facility entitled to exemption is **\$52,548**.

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.

Beginning December 31, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6167, to West Bay Exploration Company located at Culbert 1-15 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$51,458**.

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 **\$51,458**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6167

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 **West Bay Exploration Company**, as described in the approved application, located at **Culbert 1-15 HD1, Township of Norvell**, County of **Jackson**, 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 **Culbert 1-15 HD1**. The total cost of the facility entitled to exemption is **\$51,458**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6168, to West Bay Exploration Company located at West Bay 1-35 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$50,446**.

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 **\$50,446**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6168

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 **West Bay Exploration Company**, as described in the approved application, located at **West Bay 1-35 HD1, Township of Norvell**, County of **Jackson**, 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 **West Bay 1-35 HD1**. The total cost of the facility entitled to exemption is **\$50,446**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6169, to West Bay Exploration Company located at Hardcastle 2-26 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$47,962**.

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 **\$47,962**. 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 that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. **2-6169**

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 **West Bay Exploration Company**, as described in the approved application, located at **Hardcastle 2-26 HD1, Township of Norvell, County of Jackson, 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 **Hardcastle 2-26 HD1**. The total cost of the facility entitled to exemption is **\$47,962**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6170, to West Bay Exploration Company located at Hilden Rovsek 1-16, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$56,537**.

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 **\$56,537**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6170

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 **West Bay Exploration Company**, as described in the approved application, located at **Hilden Rovsek 1-16, Township of Norvell**, County of **Jackson**, 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 **Hilden Rovsek 1-16**. The total cost of the facility entitled to exemption is **\$56,537**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6171, to West Bay Exploration Company located at West Bay 1-34 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$45,992**.

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 **\$45,992**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6171

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 **West Bay Exploration Company**, as described in the approved application, located at **West Bay 1-34 HD1, Township of Norvell**, County of **Jackson**, 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 **West Bay 1-34 HD1**. The total cost of the facility entitled to exemption is **\$45,992**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6172, to West Bay Exploration Company located at Hayes 1-26 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$44,811**.

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 **\$44,811**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6172

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 **West Bay Exploration Company**, as described in the approved application, located at **Hayes 1-26 HD1, Township of Norvell**, County of **Jackson**, 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 **Hayes 1-26 HD1**. The total cost of the facility entitled to exemption is **\$44,811**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6173, to West Bay Exploration Company located at Haystead 2-9A, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$46,093**.

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 **\$46,093**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6173

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 **West Bay Exploration Company**, as described in the approved application, located at **Haystead 2-9A, Township of Norvell**, County of **Jackson**, 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 **Haystead 2-9A**. The total cost of the facility entitled to exemption is **\$46,093**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6174, to West Bay Exploration Company located at Bradley 1-27 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$42,191**.

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 **\$42,191**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6174

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 **West Bay Exploration Company**, as described in the approved application, located at **Bradley 1-27 HD1, Township of Norvell**, County of **Jackson**, 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 **Bradley 1-27 HD1**. The total cost of the facility entitled to exemption is **\$42,191**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6175, to West Bay Exploration Company located at Sigourney 1-22 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$48,190**.

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 **\$48,190**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6175

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 **West Bay Exploration Company**, as described in the approved application, located at **Sigourney 1-22 HD1, Township of Norvell**, County of **Jackson**, 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 **Sigourney 1-22 HD1**. The total cost of the facility entitled to exemption is **\$48,190**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6176, to West Bay Exploration Company located at Haystead 3-9 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$43,813**.

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 **\$43,813**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6176

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 **West Bay Exploration Company**, as described in the approved application, located at **Haystead 3-9 HD1, Township of Norvell**, County of **Jackson**, 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 **Haystead 3-9 HD1**. The total cost of the facility entitled to exemption is **\$43,813**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6177, to West Bay Exploration Company located at Bauer 1-9 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$47,345**.

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 **\$47,345**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6177

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 **West Bay Exploration Company**, as described in the approved application, located at **Bauer 1-9 HD1, Township of Norvell**, County of **Jackson**, 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 **Bauer 1-9 HD1**. The total cost of the facility entitled to exemption is **\$47,345**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6178, to West Bay Exploration Company located at Curtis 1-5 HD1, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$52,184**.

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 **\$52,184**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. 2-6178

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 **West Bay Exploration Company**, as described in the approved application, located at **Curtis 1-5 HD1, Township of Napoleon**, County of **Jackson**, 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 **Curtis 1-5 HD1**. The total cost of the facility entitled to exemption is **\$52,184**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6179, to West Bay Exploration Company located at Lockwood Et Al 1-13 HD1, in the Township of Leoni, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$48,697**.

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 **\$48,697**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Cary Anne Stiles, Assessor, Township of Leoni
Clerk, Township of Leoni



Water Pollution Control Exemption Certificate

Certificate No. **2-6179**

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 **West Bay Exploration Company**, as described in the approved application, located at **Lockwood Et Al 1-13 HD1, Township of Leoni**, County of **Jackson**, 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 **Lockwood Et Al 1-13 HD1**. The total cost of the facility entitled to exemption is **\$48,697**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6180, to West Bay Exploration Company located at Eighmey 1-15, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$43,403**.

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 **\$43,403**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. 2-6180

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 **West Bay Exploration Company**, as described in the approved application, located at **Eighmey 1-15, Township of Norvell**, County of **Jackson**, 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 **Eighmey 1-15**. The total cost of the facility entitled to exemption is **\$43,403**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6181, to West Bay Exploration Company located at Zmijewski-Zietlow 1-26 HD1, in the Township of Norvell, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$45,456**.

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 **\$45,456**. 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 that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Mary J. Wolcott, Assessor, Township of Norvell
Clerk, Township of Norvell



Water Pollution Control Exemption Certificate

Certificate No. **2-6181**

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 **West Bay Exploration Company**, as described in the approved application, located at **Zmijewski-Zietlow 1-26 HD1, Township of Norvell, County of Jackson, 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 **Zmijewski-Zietlow 1-26 HD1**. The total cost of the facility entitled to exemption is **\$45,456**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6182, to West Bay Exploration Company located at Retreat Ministries 1-2, in the Township of Campbridge, Lenawee County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$54,725**.

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 **\$54,725**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Martin D. Marshall, Assessor, Township of Campbridge
Clerk, Township of Campbridge



Water Pollution Control Exemption Certificate

Certificate No. 2-6182

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 **West Bay Exploration Company**, as described in the approved application, located at **Retreat Ministries 1-2, Township of Cambridge**, County of **Lenawee**, 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 **Retreat Ministries 1-2**. The total cost of the facility entitled to exemption is **\$54,725**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6183, to West Bay Exploration Company located at Napoleon Farms 1-4 HD1, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$55,110**.

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 **\$55,110**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. **2-6183**

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 **West Bay Exploration Company**, as described in the approved application, located at **Napoleon Farms 1-4 HD1, Township of Napoleon, County of Jackson, 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 **Napoleon Farms 1-4 HD1**. The total cost of the facility entitled to exemption is **\$55,110**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6184, to West Bay Exploration Company located at West Bay 1-13 HD1, in the Township of Leoni, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$56,021**.

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 **\$56,021**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Cary Anne Stiles, Assessor, Township of Leoni
Clerk, Township of Leoni



Water Pollution Control Exemption Certificate

Certificate No. **2-6184**

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 **West Bay Exploration Company**, as described in the approved application, located at **West Bay 1-13 HD1, Township of Leoni**, County of **Jackson**, 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 **West Bay 1-13 HD1**. The total cost of the facility entitled to exemption is **\$56,021**.

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, 2013, 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 **September 25, 2013**.



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

November 18, 2013

Katie Gibson
West Bay Exploration Company
13685 S West Bay Shore
Traverse City, MI 49684

Dear Ms. Gibson:

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 2-6185, to West Bay Exploration Company located at Lantis 1-29, in the Township of Napoleon, Jackson County. This certificate was issued at the September 25, 2013 meeting of the Commission and the amount approved for exemption is **\$66,102**.

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 **\$66,102**. 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 "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jane E. Gallant, Assessor, Township of Napoleon
Clerk, Township of Napoleon



Water Pollution Control Exemption Certificate

Certificate No. **2-6185**

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 **West Bay Exploration Company**, as described in the approved application, located at **Lantis 1-29, Township of Napoleon**, County of **Jackson**, 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 **Lantis 1-29**. The total cost of the facility entitled to exemption is **\$66,102**.

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, 2013, 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 **September 25, 2013**.



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