



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

May 9, 2017

Daniel Dembowski
The Andersons Albion Ethanol LLC
480 W Dussel Drive
Maumee, OH 43537

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3817, to The Andersons Albion Ethanol LLC located at 26250 B North Drive, in the Township of Sheridan, Calhoun County. This certificate was issued at the May 8, 2017 meeting of the Commission and the amount approved for exemption is **\$165,000**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$165,000**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

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



Air Pollution Control Certificate

Certificate No. 1-3817

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **The Andersons Albion Ethanol LLC**, as described in the approved application, located at **26250 B North Drive, Township of Sheridan**, County of **Calhoun**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **26250 B North Drive**. The total cost of the facility entitled to exemption is **\$165,000**.

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, 2017, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **May 8, 2017**.



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

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Emily Leik".

Emily Leik
Michigan Department of Treasury



STATE OF MICHIGAN
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RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

May 9, 2017

Michael J. Hobey
Real Alloy Specification, Inc.
3700 Park East Drive, Suite 300
Beachwood, OH 44122

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3821, to Real Alloy Specification, Inc. located at 368 W Garfield Avenue, in the City of Coldwater, Branch County. This certificate was issued at the May 8, 2017 meeting of the Commission and the amount approved for exemption is **\$1,627,391**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$1,627,391**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in cursive script that reads "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Debra C. Sikorski, Assessor, City of Coldwater
Clerk, City of Coldwater



Air Pollution Control Certificate

Certificate No. 1-3821

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Real Alloy Specification, Inc.**, as described in the approved application, located at **368 W Garfield Avenue, City of Coldwater**, County of **Branch**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **368 W Garfield Avenue**. The total cost of the facility entitled to exemption is **\$1,627,391**.

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, 2017, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **May 8, 2017**.



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Douglas B. Roberts, Chairperson
State Tax Commission

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Emily Leik
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

May 9, 2017

Michael J. Hobey
Real Alloy Recycling, Inc.
3700 Park East Drive, Suite 300
Beachwood, OH 44122

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission has issued an air pollution tax exemption certificate, numbered 1-3822, to Real Alloy Recycling, Inc. located at 267 N Fillmore Road, in the City of Coldwater, Branch County. This certificate was issued at the May 8, 2017 meeting of the Commission and the amount approved for exemption is **\$682,676**.

As required by Section 5902(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$682,676**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in cursive script that reads "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Debra C. Sikorski, Assessor, City of Coldwater
Clerk, City of Coldwater



Air Pollution Control Certificate

Certificate No. 1-3822

Pursuant to the provisions of Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Real Alloy Recycling, Inc.**, as described in the approved application, located at **267 N Fillmore Road, City of Coldwater**, County of **Branch**, Michigan, is designed and operated primarily for the control, capture, and removal of pollutants from the air, complies with Section 5903 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 59, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **267 N Fillmore Road**. The total cost of the facility entitled to exemption is **\$682,676**.

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, 2017, this certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air.

This Pollution Control certificate is issued on **May 8, 2017**.



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Emily Leik
Michigan Department of Treasury