



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

August 29, 2017

Chloe Pakalnis  
Continental Dairy Facilities, LLC  
999 W Randall Street  
Coopersville, MI 49404

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5517, to Continental Dairy Facilities, LLC located at 999 W Randall Street, in the City of Coopersville, Ottawa County. This certificate was issued at the August 29, 2017 meeting of the Commission and the additional amount approved for exemption is **\$2,696,500.00**, for a total exemption of **\$3,833,245.00**.

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 **\$3,833,245.00**. 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: Wayne E. Pickler, Assessor, City of Coopersville

Clerk, City of Coopersville



## Water Pollution Control Amended Certificate

Certificate No. **2-5517**

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 **Continental Dairy Facilities, LLC**, as described in the approved application, located at **999 W Randall Street, City of Coopersville**, County of **Ottawa**, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **999 W Randall Street**. The total cost of the facility entitled to exemption is **\$3,833,245.00**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

This certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water;

**Certificate Effective Date: September 16, 2009.**

This amended Pollution Control certificate is issued on **August 29, 2017** and supersedes all certificates previously issued.



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

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

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

Emily Leik  
Michigan Department of Treasury



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

August 29, 2017

Greg Koster  
Koster Dairy LLC  
1871 South 7 Mile Road  
Falmouth, MI 49632

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5843, to Koster Dairy LLC located at 1871 South 7 Mile Road, in the Township of Aetna, Missaukee County. This certificate was issued at the August 29, 2017 meeting of the Commission and the additional amount approved for exemption is **\$48,416.00**, for a total exemption of **\$94,372.00**.

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 **\$94,372.00**. 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: Kathleen K. Hamel, Assessor, Township of Aetna  
Clerk, Township of Aetna



## Water Pollution Control Amended Certificate

Certificate No. **2-5843**

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 **Koster Dairy LLC**, as described in the approved application, located at **1871 South 7 Mile Road, Township of Aetna, County of Missaukee**, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **1871 South 7 Mile Road**. The total cost of the facility entitled to exemption is **\$94,372.00**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

This certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water;

**Certificate Effective Date: October 31, 2011.**

This amended Pollution Control certificate is issued on **August 29, 2017** and supersedes all certificates previously issued.



Handwritten signature of Douglas B. Roberts in black ink.

Douglas B. Roberts, Chairperson  
State Tax Commission

A TRUE COPY  
ATTEST:

Handwritten signature of Emily Leik in black ink.

Emily Leik  
Michigan Department of Treasury