

Certificates included in this file were amended or transferred at the October 22, 2018 meeting of the State Tax Commission.

To find a specific file, click Ctrl+F and type in the certificate number or the company name. If printing the certificate, please take special note of the page number so you don't accidentally print the whole file! For a list of all the property tax exemption certificates approved at the meeting, the minutes of each State Tax Commission meeting can be found at

www.michigan.gov/statetaxcommission.

For more information about the Industrial Facilities Exemptions, please visit our website at www.michigan.gov/propertytaxexemptions/IFE. Our website includes a real-time application/certificate search, some sample documents, the application, and Frequently Asked Questions (FAQs).



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

November 1, 2018

Suwon Shin
SK Saran Americas, LLC
11700 Katy Freeway, Suite 900
Houston, TX 77079

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission has issued an amended Industrial Facility Exemption Certificate numbered 2004-568, to Sk Saran Americas, LLC, located in the City of Midland, Midland County. This revised certificate was issued on October 22 2018, when the Commission approved the request to transfer the certificate from the Dow Chemical Company.

The investment amounts approved are as follows:

Real Property: \$8,685,000
Personal Property: \$35,690,000

The State Education Tax to be levied for this certificate is 6 mills*.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
cc: Reid A. Duford, Assessor, City of Midland



Industrial Facilities Exemption Certificate

Certificate No. **2004-568 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by **SK Saran Americas, LLC**, and located at **E & G ST Near 19th & 20th Street**, City of Midland, County of Midland, Michigan, within a Plant Rehabilitation District or Industrial Development District, is intended for the construction/installation of new industrial property or for the purpose of restoration or replacement of obsolete industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial property as a **rehabilitated facility**.

The taxable value of the obsolete industrial property related to this certificate is **\$1,526,000** for real property and **\$1,526,000** for personal property.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **12** for personal property;

Real property component:

Beginning December 31, 2004, and ending December 30, 2018.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

Personal property component:

Beginning December 31, 2004, and ending December 30, 2018.

The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **November 30, 2004**

This amended Industrial Facilities Exemption Certificate is issued on **October 22, 2018**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Janay Jenkins
Janay Jenkins
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission

*The State Education Tax is not exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
STATE TREASURER

October 31, 2018

Debra Wark
E & D Engineering LLC
895 Industrial
Gladwin, MI 48624

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission has issued an amended Industrial Facility Exemption Certificate numbered 2008-415, to E & D Engineering LLC, located in the City of Gladwin, Gladwin County. This revised certificate was issued on October 22, 2018, when the Commission approved the request to transfer the certificate from 890 Industrial to 895 Industrial.

The investment amounts approved are as follows:

Real Property: \$0
Personal Property: \$109,589

The State Education Tax to be levied for this certificate is 6 mills*.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Heather S. Frick, Executive Director
State Tax Commission

Enclosure

cc: Bernadette L. Weaver, Assessor, City of Gladwin



Industrial Facilities Exemption Certificate

Certificate No. **2008-415 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by **E & D Engineering LLC**, and located at **895 Industrial**, City of Gladwin, County of Gladwin, Michigan, within a Plant Rehabilitation District or Industrial Development District, is intended for the construction/installation of new industrial property or for the purpose of restoration or replacement of obsolete industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial property as a **new facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **0** year(s) for real property and **12** for personal property;

**Personal property component:
Beginning December 31, 2008, and ending December 30, 2020.**

The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **December 22, 2008**

This amended Industrial Facilities Exemption Certificate is issued on **October 22, 2018**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Janay Jenkins
Janay Jenkins
Michigan Department of Treasury



Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

October 31, 2018

Debra Wark
E & D Engineering Systems, LLC
895 Industrial
Gladwin, MI 48624

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission has issued an amended Industrial Facility Exemption Certificate numbered 2009-396, to E & D Engineering Systems, LLC, located in the City of Gladwin, Gladwin County. This revised certificate was issued on October 22, 2018, when the Commission approved the request to transfer the certificate from 890 Industrial to 895 Industrial.

The investment amounts approved are as follows:

Real Property: \$0
Personal Property: \$91,667

The State Education Tax to be levied for this certificate is 6 mills*.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Heather S. Frick, Executive Director
State Tax Commission

Enclosure

cc: Bernadette L. Weaver, Assessor, City of Gladwin



Industrial Facilities Exemption Certificate

Certificate No. **2009-396 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by **E & D Engineering Systems, LLC**, and located at **895 Industrial**, City of Gladwin, County of Gladwin, Michigan, within a Plant Rehabilitation District or Industrial Development District, is intended for the construction/installation of new industrial property or for the purpose of restoration or replacement of obsolete industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial property as a **new facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **0** year(s) for real property and **12** for personal property;

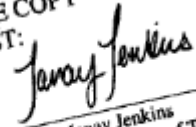
**Personal property component:
Beginning December 31, 2009, and ending December 30, 2021.**

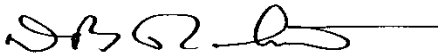
The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **December 21, 2009**

This amended Industrial Facilities Exemption Certificate is issued on **October 22, 2018**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:


Janay Jenkins
Michigan Department of Treasury



Douglas B. Roberts, Chairperson
State Tax Commission

*Contact the local assessor for further clarification regarding the classification and tax applied to the personal property component of this certificate.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

October 31, 2018

Dennis Hayes
Ultra Manufacturing USA, Inc.
1282 Kirts Blvd
Troy, MI 48084

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission has issued an amended Industrial Facility Exemption Certificate numbered 2016-151, to Ultra Manufacturing USA, Inc., located in the City of Sterling Heights, Macomb County. This revised certificate was issued on October 22, 2018, when the Commission approved the request increase real property from \$10,000,000 to \$16,000,000.

The investment amounts approved are as follows:

Real Property: \$16,000,000
Personal Property: \$0

The State Education Tax to be levied for this certificate is 6 mills*.

In accordance with MCL 24.304, the local unit of government or applicant has sixty days from the date of this letter to request a hearing to correct an error contained in the enclosed certificate.

Notification of completion of this project shall be filed with the Commission within 30 days of project completion. Within 90 days of project completion, a report of final costs shall be filed with the assessing officer of the local unit and the Commission.

If you have further questions regarding the issuance of this industrial facility exemption certificate, please call 517-373-3302.

Sincerely,

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

Heather S. Frick, Executive Director
State Tax Commission

Enclosure

cc: Marcia D. Magyar-Smith, Assessor, City of Sterling Heights



Industrial Facilities Exemption Certificate

Certificate No. **2016-151 Amended**

Pursuant to the provisions of Public Act 198 of 1974, as amended, the State Tax Commission hereby finds that the industrial property, as described in the approved application, hereafter referred to as the industrial facility, owned or leased by **Ultra Manufacturing USA, Inc.**, and located at **7191 17 Mile Road**, City of Sterling Heights, County of Macomb, Michigan, within a Plant Rehabilitation District or Industrial Development District, is intended for the construction/installation of new industrial property or for the purpose of restoration or replacement of obsolete industrial property, and complies with Section 9 and other provisions of the act.

Therefore, as provided by MCL 207.551 to 207.572, inclusive, the State Tax Commission hereby certifies the industrial property as a **new facility**.

This certificate provides the authority for the assessor to exempt the industrial facility for which this Industrial Facilities Exemption Certificate is in effect, but not the land on which the facility is located, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Industrial Facilities Tax.

This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **12 year(s)** for real property and **0** for personal property;

Real property component:

Beginning December 31, 2016, and ending December 30, 2030.

The State Education Tax to be levied for the real property component of this certificate is 6 mills.

This Industrial Facilities Exemption Certificate is issued on **December 13, 2016**

This amended Industrial Facilities Exemption Certificate is issued on **October 22, 2018**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Janay Jenkins

Janay Jenkins
Michigan Department of Treasury



Douglas B. Roberts

Douglas B. Roberts, Chairperson
State Tax Commission