

Certificates included in this file were amended or transferred at the November 20, 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

December 10, 2018

Amy Sparks
Nuvar, Inc.
895 E 40th Street
Holland, MI 49423

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 2007-260, to Nuvar, Inc., located in the City of Holland, Ottawa County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to transfer the certificate from the previous owner of Nuvar, Inc.

The investment amounts approved are as follows:

Real Property: \$1,535,229
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 cursive script that reads "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
cc: James J. Bush, Assessor, City of Holland



Industrial Facilities Exemption Certificate

Certificate No. **2007-260 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 **Nuvar, Inc.**, and located at **895 E. 40th Street**, City of Holland, County of Ottawa, 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, 2007, and ending December 30, 2019.

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 **October 2, 2007**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 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



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

December 10, 2018

Thomas L. Bergy
TGW Systems Inc.
6870 Grand Haven Road
Norton Shores, MI 49456

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 2008-038, to TGW Systems Inc., located in the City of Norton Shores, Muskegon County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to transfer the certificate from Wacker Neuson Production Americas, LLC.

The investment amounts approved are as follows:

Real Property: \$7,100,000
Personal Property: \$2,287,390

The State Education Tax to be levied for this certificate is 0 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: Donna B. Vandervries, Assessor, City of Norton Shores



Industrial Facilities Exemption Certificate

Certificate No. **2008-038 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 **TGW Systems Inc.**, and located at **1300 E. Mt. Garfield Road**, City of Norton Shores, County of Muskegon, 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 **12** for personal property;

Real property component:

Beginning December 31, 2008, and ending December 30, 2020.

The State Education Tax to be levied for the real property component of this certificate is 0 mills.

Personal property component:

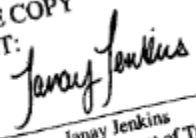
Beginning December 31, 2008, and ending December 30, 2020.

The State Education Tax to be levied for the personal property component of this certificate is 0 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

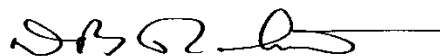
This Industrial Facilities Exemption Certificate is issued on **May 12, 2008**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 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

December 10, 2018

Thomas A. Smith
Lakeland Finishing Company
5400 36th Street
Grand Rapids, MI 49512

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 2008-198, to Lakeland Finishing Company, located in the Cascade Charter Township, Kent County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to transfer the certificate from Lakeland Finishing Corporation.

The investment amounts approved are as follows:

Real Property: \$1,050,000
Personal Property: \$1,177,000

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 cursive script that reads "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure

cc: Roger Alan McCarty, Assessor, Cascade Charter Township



Industrial Facilities Exemption Certificate

Certificate No. 2008-198 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 **Lakeland Finishing Company**, and located at **5400 36th Street**, Cascade Charter Township, County of Kent, 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 **12** for personal property;

Real property component:

Beginning December 31, 2008, and ending December 30, 2020.

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

Personal property component:

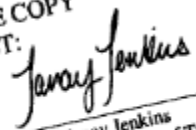
Beginning December 31, 2008, and ending December 30, 2020.

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.*

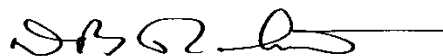
This Industrial Facilities Exemption Certificate is issued on **August 19, 2008**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 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

December 10, 2018

Carole Larson
Materne North America
20 W. 22nd Street, 12th Floor
New York, NY 10010

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 2011-536, to Materne North America, located in the Green Lake Township, Grand Traverse County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to transfer the certificate from Cherry Growers, Inc..

The investment amounts approved are as follows:

Real Property: \$0
Personal Property: \$1,090,000

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 cursive script, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
cc: William H. Muha, Assessor, Green Lake Township



Industrial Facilities Exemption Certificate

Certificate No. 2011-536 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 **Materne North America**, and located at **6331 US 31 South**, Green Lake Township, County of Grand Traverse, 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, 2011, and ending December 30, 2023.

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 20, 2011**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 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

*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

December 10, 2018

Carole Larson
Materne North America
20 W. 22nd Street, 12th Floor
New York, NY 10010

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 2011-549, to Materne North America, located in the Green Lake Township, Grand Traverse County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to transfer the certificate from Cherry Growers, Inc.

The investment amounts approved are as follows:

Real Property: \$2,889,756
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: William H. Muha, Assessor, Green Lake Township



Industrial Facilities Exemption Certificate

Certificate No. 2011-549 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 **Materne North America**, and located at **6331 US 31 South**, Green Lake Township, County of Grand Traverse, 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 **rehabilitation facility**.

The taxable value of the obsolete industrial property related to this certificate is **\$512,322** for real property and **\$0** 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 **0** for personal property;

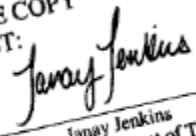
**Real property component:
Beginning December 31, 2011, and ending December 30, 2025.**

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

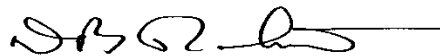
This Industrial Facilities Exemption Certificate is issued on **December 20, 2011**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2018**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:


Janay Jenkins
Michigan Department of Treasury





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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

December 10, 2018

Carole Larson
Materne North America
20 W. 22nd Street, 12th Floor
New York, NY 10010

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 2012-494, to Materne North America, located in the Green Lake Township, Grand Traverse County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to transfer the certificate from Cherry Growers, Inc.

The investment amounts approved are as follows:

Real Property: \$3,580,000
Personal Property: \$75,000

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: William H. Muha, Assessor, Green Lake Township



Industrial Facilities Exemption Certificate

Certificate No. 2012-494 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 **Materne North America**, and located at **6331 US 31 South**, Green Lake Township, County of Grand Traverse, 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 **12** for personal property;

Real property component:

Beginning December 31, 2014, and ending December 30, 2026.

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

Personal property component:

Beginning December 31, 2014, and ending December 30, 2026.

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 **April 8, 2014**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 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



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

December 10, 2018

John Wyatt
Art Van Furniture
6500 14 Mile Road
Warren, MI 48092

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 2015-152, to Art Van Furniture, located in the City of Warren, Macomb County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to transfer the certificate from the previous owner of Art Van Furniture.

The investment amounts approved are as follows:

Real Property: \$16,163,998
Personal Property: \$2,079,947

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: Timothy T. Baker, Assessor, City of Warren



Industrial Facilities Exemption Certificate

Certificate No. 2015-152 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 **Art Van Furniture**, and located at **6500 14 Mile Road**, City of Warren, 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 **12** for personal property;

Real property component:

Beginning December 31, 2015, and ending December 30, 2029.

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

Personal property component:

Beginning December 31, 2015, and ending December 30, 2029.

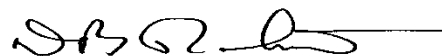
The State Education Tax to be levied for the personal property component of this certificate is 6 mills, unless exempted by MCL 207.564(4) which was enacted with the creation of the Michigan Business Tax.*

This Industrial Facilities Exemption Certificate is issued on **December 16, 2015**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 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

December 10, 2018

Amy Sparks
Nuvar, Inc.
895 E. 40th Street
Holland, MI 49423

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 2015-173, to Nuvar, Inc., located in the City of Holland, Allegan County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to transfer the certificate from the previous owner of Nuvar, Inc.

The investment amounts approved are as follows:

Real Property: \$2,964,466
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 that reads "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
cc: James J. Bush, Assessor, City of Holland



Industrial Facilities Exemption Certificate

Certificate No. 2015-173 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 **Nuvar, Inc.**, and located at **1021 E. 40th Street**, City of Holland, County of Allegan, 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, 2015, and ending December 30, 2027.

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 **October 12, 2015**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2018**, and supersedes all previously issued certificates.

A TRUE COPY
ATTEST:

Janay Jenkins
Janay Jenkins
Michigan Department of Treasury



Handwritten signature of Douglas B. Roberts.

Douglas B. Roberts, Chairperson
State Tax Commission



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

December 10, 2018

Dale Westerman
RJG Technologies, Inc.
3111 Park Drive
Grand Traverse, MI 49686

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 2017-018, to RJG Technologies, Inc., located in the Garfield Charter Township, Grand Traverse County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to extend the certificate 10 additional years.

The investment amounts approved are as follows:

Real Property: \$585,108
Personal Property: \$93,247

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: Amy L. Dehaan, Assessor, Garfield Charter Township



Industrial Facilities Exemption Certificate

Certificate No. 2017-018 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 **RJG Technologies, Inc.**, and located at **3111 Park Drive**, Garfield Charter Township, County of Grand Traverse, 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 **12** for personal property;

Real property component:

Beginning December 31, 2016, and ending December 30, 2028.

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

Personal property component:

Beginning December 31, 2016, and ending December 30, 2028.

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 **May 8, 2017**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 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

*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

December 10, 2018

Patrick Goodfellow
Elite Apple Land Company LLC
2755 10 Mile Road NW
Sparta, MI 49345

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 2017-160, to Elite Apple Land Company LLC, located in the Sparta Township, Kent County. This revised certificate was issued on November 20, 2018, when the Commission approved the request to increase the real property investment amount from \$250,000 to \$1,300,000.

The investment amounts approved are as follows:

Real Property: \$1,300,000
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 that reads "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure

cc: Clifford A. Turner, Assessor, Sparta Township



Industrial Facilities Exemption Certificate

Certificate No. 2017-160 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 **Elite Apple Land Company LLC**, and located at **2755 10 Mile Road NW**, Sparta Township, County of Kent, 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, 2017, and ending December 30, 2029.

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 **November 28, 2017**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2018**, and supersedes all previously issued certificates.



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 "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury