

Certificates included in this file were amended or transferred at the November 20, 2019 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](http://www.michigan.gov/statetaxcommission).

For more information about the Industrial Facilities Exemptions, please visit our website at [www.michigan.gov/propertytaxexemptions/IFE](http://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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Matthew Parks  
Pangea Reptile LLC  
2350 Chicago Drive  
Hudsonville, MI 49426

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 2008-338A, to Pangea Reptile LLC, located in the Zeeland Charter Township, Ottawa County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the real property component from Lakeshore Candle Company.

The investment amounts approved are as follows:

Real Property:           \$1,000,000  
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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Steven C. Hansen, Assessor, Zeeland Charter Township



# Industrial Facilities Exemption Certificate

Certificate No. 2008-338A 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 **Pangea Reptile LLC**, and located at **9434 Pentatech Drive**, Zeeland Charter Township, 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 **12** for personal property;

**Real property component:**

**Beginning December 31, 2008, and ending December 30, 2022.**

**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 14, 2008**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, 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



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Ron Taylor  
Precision Prototype & Mfg. Inc  
500 Marilyn  
Eaton Rapids, MI 48827

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 2009-270A, to Precision Prototype & Mfg. Inc, located in the City of Litchfield, Hillsdale County. This revised certificate was issued on November 20, 2019, when the Commission approved the request transfer the personal property component of the certificate from Newco Industries.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:      \$856,000

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Laureen A. Birdsall, Assessor, City of Litchfield



# Industrial Facilities Exemption Certificate

Certificate No. 2009-270A 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 **Precision Prototype & Mfg. Inc.**, and located at **900 S. Anderson Road**, City of Litchfield, County of Hillsdale, 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;

**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 **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*  
Janay Jenkins  
Michigan Department of Treasury



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Jamie Samson  
Aludyne West Michigan LLC  
300 Galleria Officentre, #501  
Southfield, MI 48034

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 2010-277, to Aludyne West Michigan LLC, located in the Village of Stevensville, Berrien County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the certificate from Alutech, LLC.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:     \$2,968,364

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Barbara C. Cheek, Assessor, Village of Stevensville



# Industrial Facilities Exemption Certificate

Certificate No. **2010-277 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 **Aludyne West Michigan LLC**, and located at **2800 Yasdick**, Village of Stevensville, County of Berrien, 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, 2010, and ending December 30, 2022.**

**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, 2010**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*  
Janay Jenkins  
Michigan Department of Treasury



Handwritten signature of Nick A. Khouri.

Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Robert Baker  
Conceptmetal Machining LLC  
5320 6 Mile Ct NW  
Comstock Park, MI 49321

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 2011-004, to Conceptmetal Machining LLC, located in the Alpine Township, Kent County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the certificate from Freedom Manufacturing.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:     \$729,300

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Julie A. Bulerski, Assessor, Alpine Township





## Industrial Facilities Exemption Certificate

Certificate No. 2011-004 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 **Conceptmetal Machining LLC**, and located at **5320 6 Mile Ct NW**, Alpine 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 **0** year(s) for real property and **12** for personal property;

**Personal property component:**

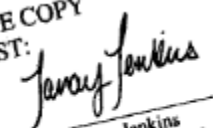
**Beginning December 31, 2011, and ending December 30, 2023.**

**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 **April 21, 2011**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

  
Janay Jenkins  
Michigan Department of Treasury



Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Julie Samson  
Aludyne Montague, LLC  
300 Galleria Officentre, #501  
Southfield, MI 48034

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 2011-216A, to Aludyne Montague, LLC, located in the City of Montague, Muskegon County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the real property component from Diversified Machine Montague, LLC.

The investment amounts approved are as follows:

Real Property:           \$384,000  
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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Dennis W. Burns, Assessor, City of Montague



# Industrial Facilities Exemption Certificate

Certificate No. 2011-216A 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 **Aludyne Montague, LLC**, and located at **5353 Wilcox**, City of Montague, 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 **0** for personal property;

**Real property component:**

**Beginning December 31, 2011, and ending December 30, 2024.**

**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 31, 2011**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.



A handwritten signature in black ink, appearing to read 'Nick A. Khouri'.

Nick A. Khouri, 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



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Robert Vorpagel  
eAgile, Inc.  
1880 Turner Ave. NW  
Grand Rapids, MI 49504

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 2011-391A, to eAgile, Inc., located in the City of Grand Rapids, Kent County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the personal property component of the certificate from 1100 Hynes SW Suite C-2.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:      \$4,612,500

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Paula A. Grivins-Jastifer, Assessor, City of Grand Rapids



## Industrial Facilities Exemption Certificate

Certificate No. 2011-391A 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 **eAgile, Inc.**, and located at **1880 Turner Ave. NW**, City of Grand Rapids, 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 **0** year(s) for real property and **12** for personal property;

**Personal property component:**

**Beginning December 31, 2011, and ending December 30, 2025.**

**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, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*  
Janay Jenkins  
Michigan Department of Treasury



Handwritten signature of Nick A. Khouri.

Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Kathy Jadin  
Bay Alphi Manufacturing Inc.  
P.O. Box 9229  
Green Bay, WI 54308

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 2011-486, to Bay Alphi Manufacturing Inc., located in the City of Jonesville, Hillsdale County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the certificate Alphi Manufacturing, LLC.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:      \$500,000

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Vickie Bradley, Assessor, City of Jonesville



# Industrial Facilities Exemption Certificate

Certificate No. 2011-486 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 **Bay Alphi Manufacturing Inc.**, and located at **576 Beck Road**, City of Jonesville, County of Hillsdale, 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;

**Real property component:**

**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, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*

Janay Jenkins  
Michigan Department of Treasury



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, Chairperson  
State Tax Commission



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Jim Parker  
JT Manufacturing dba Jonesville Tool & Mfg., Inc.  
540 Industrial Parkway  
Jonesville, MI 49250

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 2011-487, to JT Manufacturing dba Jonesville Tool & Mfg., Inc., located in the City of Jonesville, Hillsdale County. This revised certificate was issued on November 20, 2019, when the Commission approved the request transfer the certificate from Jonesville Tool & Mfg., LLC.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:     \$125,000

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Vickie Bradley, Assessor, City of Jonesville





# Industrial Facilities Exemption Certificate

Certificate No. 2011-487 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 **JT Manufacturing dba Jonesville Tool & Mfg., Inc.**, and located at **540 Industrial Parkway**, City of Jonesville, County of Hillsdale, 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, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:  
  
Janay Jenkins  
Michigan Department of Treasury



Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Michael Elder  
Sheridan Publishing Grand Rapids  
5100 33<sup>rd</sup> 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 2012-253, to Sheridan Publishing Grand Rapids, located in the Cascade Charter Township, Kent County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the certificate from Dickinson Press, Inc.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:      \$1,350,000

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Roger Alan Mccarty, Assessor, Cascade Charter Township



# Industrial Facilities Exemption Certificate

Certificate No. **2012-253 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 **Sheridan Publishing Grand Rapids**, and located at **5100 33<sup>rd</sup> 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 **0** year(s) for real property and **12** for personal property;

**Personal property component:**

**Beginning December 31, 2012, and ending December 30, 2024.**

**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 **September 25, 2012**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*  
Janay Jenkins  
Michigan Department of Treasury



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Lori A. Bus  
Capital Asphalt LLC  
3888 A. Canal  
Lansing, MI 48917

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 2012-306, to Capital Asphalt LLC, located in the Delta Charter Township, Eaton County. This revised certificate was issued on November 20, 2019, when the Commission approved the request transfer the certificate from Superior Asphalt, Inc.

The investment amounts approved are as follows:

Real Property:           \$1,250,000  
Personal Property:       \$3,250,000

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Ted L. Droste, Assessor, Delta Charter Township



## Industrial Facilities Exemption Certificate

Certificate No. 2012-306 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 **Capital Asphalt LLC**, and located at **3888 A. Canal**, Delta Charter Township, County of Eaton, 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, 2012, and ending December 30, 2025.**

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

**Personal property component:**

**Beginning December 31, 2012, and ending December 30, 2025.**

**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 13, 2012**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*

Janay Jenkins  
Michigan Department of Treasury



*Nick A. Khouri*

Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Donald C. Nelson  
Air Master Systems Corp.  
6480 Norton Center Drive  
Norton Shores, MI 49441

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 2012-387A, to Air Master Systems Corp., located in the City of Norton Shores, Muskegon County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the real property component of the certificate from Lakeside Surfaces, Inc.

The investment amounts approved are as follows:

Real Property:           \$100,000  
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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Donna B. Vandervries, Assessor, City of Norton Shores



## Industrial Facilities Exemption Certificate

Certificate No. 2012-387A 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 **Air Master Systems Corp.**, and located at **6274 Norton Center Drive**, 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**.

The taxable value of the obsolete industrial property related to this certificate is **12** 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 **12** for personal property;

**Real property component:**

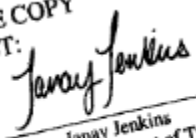
**Beginning December 31, 2012, and ending December 30, 2024.**

**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, 2012**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

  
Janay Jenkins  
Michigan Department of Treasury



Nick A. Khouri, Chairperson  
State Tax Commission



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Scott Tilma  
Precision Manufacturing Group  
16913 Power Drive  
Nunica, MI 49448

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 2012-530, to Precision Manufacturing Group, located in the Crockery Township, Ottawa County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the certificate from J&B Metal Fab dba Precision Engineering & Manufacturing, Inc.

The investment amounts approved are as follows:

Real Property:           \$67,119

Personal Property:     \$371,335

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Michael R. Galligan, Assessor, Crockery Township





# Industrial Facilities Exemption Certificate

Certificate No. **2012-530 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 **Precision Manufacturing Group**, and located at **16913 Power Drive**, Crockery Township, 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 **12** for personal property;

**Real property component:**

**Beginning December 31, 2012, 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:**

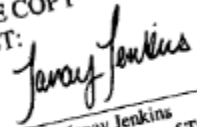
**Beginning December 31, 2012, and ending December 30, 2026.**

**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 **December 13, 2012**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

  
Janay Jenkins  
Michigan Department of Treasury



Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Eric M. Lannes  
Bradford White Corporation  
200 Lafayette  
Middleville, MI 49333

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 2012-542, to Bradford White Corporation, located in the Village of Middleville, Barry County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to extend the certificate six additional years.

The investment amounts approved are as follows:

Real Property:           \$9,633,653  
Personal Property:      \$11,520,407

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Daniel R. Scheuerman, Assessor, Village of Middleville



## Industrial Facilities Exemption Certificate

Certificate No. **2012-542 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 **Bradford White Corporation**, and located at **200 Lafayette**, Village of Middleville, County of Barry, 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 **6 year(s)** for real property and **6** for personal property;

**Real property component:**

**Beginning December 31, 2013, and ending December 30, 2025.**

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

**Personal property component:**

**Beginning December 31, 2013, and ending December 30, 2025.**

**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 **June 11, 2013**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*

Janay Jenkins  
Michigan Department of Treasury



*Nick A. Khouri*

Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Marc Blom  
Northern Hardwoods Lumber LLC  
210 N. Front Street  
Marquette, MI 49855

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 2013-462, to Northern Hardwoods Lumber LLC, located in the Pentland Township, Luce County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the certificate from Banks Hardwoods, Inc.

The investment amounts approved are as follows:

Real Property:           \$650,000  
Personal Property:       \$502,000

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Janet K. Maki, Assessor, Pentland Township



## Industrial Facilities Exemption Certificate

Certificate No. **2013-462 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 **Northern Hardwoods Lumber LLC**, and located at **6946 Cr 392**, Pentland Township, County of Luce, 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, 2013, and ending December 30, 2025.**

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

**Personal property component:**

**Beginning December 31, 2013, and ending December 30, 2025.**

**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, 2013**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:  
  
Janay Jenkins  
Michigan Department of Treasury



Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Robert Baker  
Conceptmetal Machining LLC  
5320 6 Mile Ct NW  
Comstock Park, MI 49321

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 2014-132, to Conceptmetal Machining LLC, located in the Alpine Township, Kent County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the certificate from Freedom Manufacturing.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:       \$670,000

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Julie A. Bulerski, Assessor, Alpine Township



## Industrial Facilities Exemption Certificate

Certificate No. 2014-132 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 **Conceptmetal Machining LLC**, and located at **5320 6 Mile Ct NW**, Alpine 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 **0** year(s) for real property and **12** for personal property;

**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 **August 26, 2014**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*

Janay Jenkins  
Michigan Department of Treasury



*Nick A. Khouri*

Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Jim Parker  
JT Manufacturing dba Jonesville Tool & Mfg., Inc.  
540 Industrial Parkway  
Jonesville, MI 49250

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 2014-176, to JT Manufacturing dba Jonesville Tool & Mfg., Inc., located in the City of Jonesville, Hillsdale County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the certificate from Jonesville Tool & Mfg., LLC.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:      \$811,139

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Vickie Bradley, Assessor, City of Jonesville





# Industrial Facilities Exemption Certificate

Certificate No. 2014-176 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 **JT Manufacturing dba Jonesville Tool & Mfg., Inc.**, and located at **540 Industrial Parkway**, City of Jonesville, County of Hillsdale, 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, 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 **August 26, 2014**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:  
  
Janay Jenkins  
Michigan Department of Treasury



Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Donald C. Nelson  
Air Master Systems Corp.  
6480 Norton Center Drive  
Norton Shores, MI 49441

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 2014-311A, to Air Master Systems Corp., located in the City of Norton Shores, Muskegon County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the real property component of the certificate from Lakeside Surfaces, Inc.

The investment amounts approved are as follows:

Real Property:           \$1,189,794  
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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Donna B. Vandervries, Assessor, City of Norton Shores



## Industrial Facilities Exemption Certificate

Certificate No. 2014-311A 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 **Air Master Systems Corp.**, and located at **6274 Norton Center Drive**, 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 **0** for personal property;

**Real property component:**

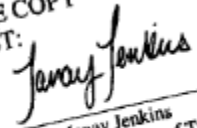
**Beginning December 31, 2014, and ending December 30, 2026.**

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

This Industrial Facilities Exemption Certificate is issued on **December 16, 2014**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

  
Janay Jenkins  
Michigan Department of Treasury



Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Brad Frederick  
Aludyne US LLC  
300 Galleria Office Centre #501  
Southfield, MI 48034

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 2014-476, to Aludyne US LLC, located in the City of Warren, Macomb County. This revised certificate was issued on November 20, 2019, when the Commission approved the request transfer the certificate from SMW Automotive, LLC.

The investment amounts approved are as follows:

Real Property:           \$0  
Personal Property:      \$1,480,131

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Timothy T. Baker, Assessor, City of Warren



# Industrial Facilities Exemption Certificate

Certificate No. 2014-476 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 **Aludyne US LLC**, and located at **12700 Stephens 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 **0** year(s) for real property and **10** for personal property;

**Personal property component:  
Beginning December 31, 2014, and ending December 30, 2024.**

**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, 2014**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:  
  
Janay Jenkins  
Michigan Department of Treasury



Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Cassandra Green  
La Colombe Torrefaction, Inc.  
6366 Norton Center Drive  
Muskegon, MI 49441

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 2016-172A, to La Colombe Torrefaction, Inc., located in the City of Norton Shores, Muskegon County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer the real property component of the certificate from Ameriform Acquisition Company, LLC dba KL Outdoor.

The investment amounts approved are as follows:

Real Property:           \$1,381,811  
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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Donna B. Vandervries, Assessor, City of Norton Shores



## Industrial Facilities Exemption Certificate

Certificate No. 2016-172A 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 **La Colombe Torrefaction, Inc.**, and located at **1224 E. Pontaluna**, 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 **0** for personal property;

**Real property component:**

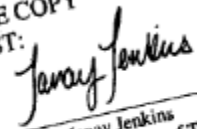
**Beginning December 31, 2016, and ending December 30, 2028.**

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

This Industrial Facilities Exemption Certificate is issued on **April 17, 2017**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

  
Janay Jenkins  
Michigan Department of Treasury



Nick A. Khouri, Chairperson  
State Tax Commission



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Heiko Kaufmann  
Kuka Systems North America LLC  
6600 Center Drive  
Sterling Heights, MI 48312

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 2017-115, to Kuka Systems North America LLC, located in the City of Sterling Heights, Macomb County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to transfer from Mor-Tech Manufacturing, Inc.

The investment amounts approved are as follows:

Real Property:           \$3,038,000  
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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

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





# Industrial Facilities Exemption Certificate

Certificate No. 2017-115 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 **Kuka Systems North America LLC**, and located at **37641 Mound 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 **5 year(s)** for real property and **0** for personal property;

**Real property component:**

**Beginning December 31, 2017, and ending December 30, 2023.**

**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 **September 18, 2017**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.



A handwritten signature in black ink, appearing to read 'Nick A. Khouri'.

Nick A. Khouri, 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



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

David Salerno  
J.A.S. Investments LLC  
8800 Conant  
Hamtramck, MI 48211

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 2017-133, to J.A.S. Investments LLC, located in the City of Hamtramck, Wayne County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to extend the certificate one additional year.

The investment amounts approved are as follows:

Real Property:           \$3,734,500  
Personal Property:       \$898,480

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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Jagminder Singh, Assessor, City of Hamtramck



# Industrial Facilities Exemption Certificate

Certificate No. 2017-133 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 **J.A.S. Investments LLC**, and located at **8800 Conant**, City of Hamtramck, County of Wayne, 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 **7 year(s)** for real property and **7** for personal property;

**Real property component:**

**Beginning December 31, 2017, 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, 2017, 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 **October 30, 2017**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*

Janay Jenkins  
Michigan Department of Treasury



*Nick A. Khouri*

Nick A. Khouri, 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

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 4, 2019

Chris Williams  
Medbio, Inc.  
5346 36<sup>th</sup> Street SE  
Grand Rapids, MI 49503

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 2018-150, to Medbio, Inc., located in the Cascade Charter Township, Kent County. This revised certificate was issued on November 20, 2019, when the Commission approved the request to amend certificate 2018-150 to reflect the revised frozen taxable value of \$265,195.

The investment amounts approved are as follows:

Real Property:           \$1,277,699  
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 517-335-7460.

Sincerely,

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Roger Alan McCarty, Assessor, Cascade Charter Township



# Industrial Facilities Exemption Certificate

Certificate No. 2018-150 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 **Medbio, Inc.**, and located at **3637 Sysco Court Se**, 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 **rehabilitation facility**.

The taxable value of the obsolete industrial property related to this certificate is **\$265,195** 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, 2018, and ending December 30, 2032.**

**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 18, 2018**

This amended Industrial Facilities Exemption Certificate is issued on **November 20, 2019**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*  
Janay Jenkins  
Michigan Department of Treasury



A handwritten signature in black ink, appearing to read "Nick A. Khouri".

Nick A. Khouri, 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.