

Certificates included in this file were approved at the February 12, 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.

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

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 19, 2019

William Sherman, Jr.
Burnette Foods Inc.
87171 CR 687
Hartford, MI 49057

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2017-120, to Burnette Foods Inc., located in Keeler Township, Van Buren County. This certificate was issued at the February 12, 2019 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$1,224,300

Personal Property: \$2,775,700

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: Anne M. Richmond, Assessor, Keeler Township



Industrial Facilities Exemption Certificate

Certificate No. 2017-120

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 **Burnette Foods Inc.**, and located at **87171 CR 687**, Keeler Township, County of Van Buren, Michigan, within a Plant Rehabilitation 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 this industrial facility 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 year(s)** for personal property;

Real property component:

Beginning December 31, 2018, and ending December 30, 2030.

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

Personal property component:

Beginning December 31, 2018, and ending December 30, 2030.

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 **February 12, 2019**.

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

February 19, 2019

Charles A. Crookston
Classic Gutter Systems, LLC
155 McCollum
Galesburg, MI 49053

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2018-172, to Classic Gutter Systems, LLC, located in the City of Galesburg, Kalamazoo County. This certificate was issued at the February 12, 2019 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$236,476

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: Vacant R-0000 Assessor, Assessor, City of Galesburg



Industrial Facilities Exemption Certificate

Certificate No. 2018-172

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 **Classic Gutter Systems, LLC**, and located at **155 McCollum**, City of Galesburg, County of Kalamazoo, Michigan, within a Plant Rehabilitation 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 this industrial facility 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 **0 year(s)** for personal property;

Real property component:

Beginning December 31, 2018 , 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 **February 12, 2019**.



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

February 19, 2019

Braden Cox
Amazon.Com Services Inc.
410 Terry Avenue
Seattle, WA 91809

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2018-194, to Amazon.Com Services Inc., located in Gaines Charter Township, Kent County. This certificate was issued at the February 12, 2019 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$122,100,000

Personal Property: \$174,900,000

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: Teresa M. Zimmerman, Assessor, Gaines Charter Township



Industrial Facilities Exemption Certificate

Certificate No. 2018-194

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 **Amazon.Com Services Inc.**, and located at **4500 68th Street Southeast**, Gaines Charter Township, County of Kent, Michigan, within a Plant Rehabilitation 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 this industrial facility 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 **6 year(s)** for personal property;

Real property component:

Beginning December 31, 2019, and ending December 30, 2030.

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

Personal property component:

Beginning December 31, 2019, 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 **February 12, 2019**.

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
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GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 19, 2019

Gary DeThomas
Shiloh Die Cast Midwest, LLC
880 Steel Drive
Valley City, OH 44280

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2019-001, to Shiloh Die Cast Midwest, LLC, located in the City of Alma, Gratiot County. This certificate was issued at the February 12, 2019 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$410,000

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: Katherine J. Roslund, Assessor, City of Alma



Industrial Facilities Exemption Certificate

Certificate No. 2019-001

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 **Shiloh Die Cast Midwest, LLC**, and located at **250 Adams Street**, City of Alma, County of Gratiot, Michigan, within a Plant Rehabilitation 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 this industrial facility 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 year(s)** for personal property;

Real property component:

Beginning December 31, 2018, and ending December 30, 2030.

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

This Industrial Facilities Exemption Certificate is issued on **February 12, 2019**.



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



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GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 19, 2019

Krista Dejonge
Air Lift Company
2727 Snow Road
Lansing, MI 48917

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2019-002, to Air Lift Company, located in Delta Charter Township, Eaton County. This certificate was issued at the February 12, 2019 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$2,700,000

Personal Property: \$0

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

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

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

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

Sincerely,

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

Heather S. Frick, Executive Director
State Tax Commission

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



Industrial Facilities Exemption Certificate

Certificate No. 2019-002

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 Lift Company**, and located at **2727 Snow Road**, Delta Charter Township, County of Eaton, Michigan, within a Plant Rehabilitation 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 this industrial facility 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 year(s)** for personal property;

Real property component:

Beginning December 31, 2019, and ending December 30, 2031.

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 **February 12, 2019**.



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
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LANSING

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GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 19, 2019

Matt Williams
Function, Inc.
236 Parrs Mill Road
Catawissa, PA 17820

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2019-003, to Function, Inc., located in Caledonia Charter Township, Kent County. This certificate was issued at the February 12, 2019 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$9,000,000

Personal Property: \$0

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

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure

cc: Laura J. Stob, Assessor, Caledonia Charter Township



Industrial Facilities Exemption Certificate

Certificate No. 2019-003

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 **Function, Inc.**, and located at **6610 Patterson Ave SE**, Caledonia Charter Township, County of Kent, Michigan, within a Plant Rehabilitation 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 this industrial facility 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 **11** year(s) for real property and **0** year(s) for personal property;

Real property component:

Beginning December 31, 2019, and ending December 30, 2030.

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

This Industrial Facilities Exemption Certificate is issued on **February 12, 2019**.



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

February 19, 2019

Matt Williams
Function, Inc.
236 Parrs Mill Road
Catawissa, PA 17820

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2019-004, to Function, Inc., located in Caledonia Charter Township, Kent County. This certificate was issued at the February 12, 2019 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$0

Personal Property: \$420,000

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: Laura J. Stob, Assessor, Caledonia Charter Township



Industrial Facilities Exemption Certificate

Certificate No. 2019-004

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 **Function, Inc.**, and located at **6610 Patterson Ave SE**, Caledonia Charter Township, County of Kent, Michigan, within a Plant Rehabilitation 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 this industrial facility 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 **8** year(s) for personal property;

Personal property component:

Beginning December 31, 2019, and ending December 30, 2027.

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 **February 12, 2019**.

A TRUE COPY
ATTEST:

Handwritten signature of Janay Jenkins in black ink.

Janay Jenkins
Michigan Department of Treasury



Handwritten signature of Nick A. Khouri in black ink.

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.