

Certificates included in this file were approved at the February 11, 2020 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 18, 2020

Carl Will
Sunrise Windows LLC
200 Enterprise Drive
Temperance, MI 48182

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 2018-083, to Sunrise Windows LLC, located in Bedford Township, Monroe County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$3,400,000

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Alan E. Matlow, Assessor, Bedford Township



Industrial Facilities Exemption Certificate

Certificate No. **2018-083**

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 **Sunrise Windows LLC**, and located at **200 Enterprise Drive**, Bedford Township, County of Monroe, 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, 2020, 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 **February 11, 2020**.



A handwritten signature in blue ink that reads "W. Howard Morris".

W. Howard Morris, Member
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink that reads "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 25, 2020

Jay Bonahoom
Wolverine Packing Co.
2525 Rivard
Detroit, MI 48207

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 2018-102, to Wolverine Packing Co., located in City of Detroit, Wayne County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$22,000,000

Personal Property: \$8,000,000

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Charles Ericson, Assessor, City of Detroit



Industrial Facilities Exemption Certificate

Certificate No. 2018-102

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 **Wolverine Packing Co.**, and located at **4225 Dequindre Street**, City of Detroit, County of Wayne, 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, 2019, and ending December 30, 2031.

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, 2031.

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 11, 2020**.

A TRUE COPY
ATTEST:

Janay Jenkins
Janay Jenkins
Michigan Department of Treasury



W. Howard Morris

W. Howard Morris, Member
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 18, 2020

Jane Worthing
Genesee Packaging, Inc.
2010 N. Dort Highway
Flint, MI 48505

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 2019-081, to Genesee Packaging, Inc., located in City of Flint, Genesee County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$2,517,943

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Stacey M. Kaake, Assessor, City of Flint



Industrial Facilities Exemption Certificate

Certificate No. 2019-081

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 **Genesee Packaging, Inc.**, and located at **1101 N. Center Road (Zone 2 Only)**, City of Flint, County of Genesee, 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 **rehabilitated facility**.

The taxable value of the obsolete industrial property related to this certificate is **\$67,800** 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** year(s) for personal property;

Real property component:

Beginning December 31, 2019, 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 **February 11, 2020**.

A TRUE COPY
ATTEST:

Janay Jenkins
Janay Jenkins
Michigan Department of Treasury



W. Howard Morris

W. Howard Morris, Member
State Tax Commission

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



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 18, 2020

Kevin Veltman
Herman Miller Inc.
Corp. Tax Dept.
855 Main Ave.
Ottawa, MI 49464

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 2019-115, to Herman Miller Inc., located in Holland Charter Township, Ottawa County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$1,627,000

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Howard J. Feyen, Assessor, Holland Charter Township



Industrial Facilities Exemption Certificate

Certificate No. 2019-115

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 **Herman Miller Inc.**, and located at **10001 Adams Street**, Holland Charter Township, County of Ottawa, 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 11, 2020**.



A handwritten signature in blue ink that reads "W. Howard Morris".

W. Howard Morris, Member
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink that reads "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 25, 2020

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 (Commission) has issued an Industrial Facility Exemption Certificate numbered 2019-117, to Northern Hardwoods Lumber LLC, located in Pentland Township, Luce County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$200,000

Personal Property: \$305,000

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Janet K. Maki, Assessor, Pentland Township



Industrial Facilities Exemption Certificate

Certificate No. 2019-117

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 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, 2019, and ending December 30, 2031.

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, 2031.

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 11, 2020**.

A TRUE COPY
ATTEST:

Janay Jenkins
Michigan Department of Treasury



W. Howard Morris, Member
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 25, 2020

Steven Carlson
FloraCraft Corporation
One Longfellow Place
Ludington, MI 49431

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 2019-141, to FloraCraft Corporation, located in City of Ludington, Mason County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$1,200,271

Personal Property: \$72,862

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Jared M. Litwiller, Assessor, City of Ludington



Industrial Facilities Exemption Certificate

Certificate No. 2019-141

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 **FloraCraft Corporation**, and located at **One Longfellow Place**, City of Ludington, County of Mason, 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, 2031.

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 11, 2020**.

A TRUE COPY
ATTEST:

Janay Jenkins
Janay Jenkins
Michigan Department of Treasury



W. Howard Morris

W. Howard Morris, Member
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 18, 2020

Mark Dupuie
Apex Marine, Inc.
300 Woodside Drive
St. Louis, MI 48880

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 2019-142, to Apex Marine, Inc., located in City of St. Louis, Gratiot County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$320,000

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Katherine J. Roslund, Assessor, City of St. Louis



Industrial Facilities Exemption Certificate

Certificate No. 2019-142

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 **Apex Marine, Inc.**, and located at **300 Woodside Drive**, City of St. Louis, 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, 2020, 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 **February 11, 2020**.



A handwritten signature in blue ink that reads "W. Howard Morris".

W. Howard Morris, Member
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink that reads "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 18, 2020

Gabe Moore
Aggressive Tooling, Inc.
608 Industrial Park Drive
Greenville, MI 48838

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 2019-145, to Aggressive Tooling, Inc., located in City of Greenville, Montcalm County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$600,000

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Michael J. Beach, Assessor, City of Greenville



Industrial Facilities Exemption Certificate

Certificate No. 2019-145

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 **Aggressive Tooling, Inc.**, and located at **608 Industrial Park Drive**, City of Greenville, County of Montcalm, 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 11, 2020**.



A handwritten signature in blue ink that reads "W. Howard Morris".

W. Howard Morris, Member
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink that reads "Janay Jenkins".

Janay Jenkins
Michigan Department of Treasury



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 18, 2020

Jane Worthing
Genesee Packaging, Inc.
2010 N. Dort Highway
Flint, MI 48505

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 2019-146, to Genesee Packaging, Inc., located in City of Flint, Genesee County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$7,192,498

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Stacey M. Kaake, Assessor, City of Flint



Industrial Facilities Exemption Certificate

Certificate No. 2019-146

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 **Genesee Packaging, Inc.**, and located at **1102 N. Averill Avenue (Zone 3&4)**, City of Flint, County of Genesee, 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 **rehabilitated facility**.

The taxable value of the obsolete industrial property related to this certificate is **\$400,000** 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** year(s) for personal property;

Real property component:

Beginning December 31, 2019, 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 **February 11, 2020**.

A TRUE COPY
ATTEST:

Janay Jenkins

Janay Jenkins
Michigan Department of Treasury



W. Howard Morris

W. Howard Morris, Member
State Tax Commission

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



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 25, 2020

Sheila Boyd
C&T Fabrication LLC
P.O. Box 310
Kent City, MI 49330

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 2020-001, to C&T Fabrication LLC, located in Village of Sparta, Kent County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$2,600,000

Personal Property: \$625,000

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Clifford Turner, Assessor, Village of Sparta



Industrial Facilities Exemption Certificate

Certificate No. **2020-001**

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 **C&T Fabrication LLC**, and located at **225 Applewood Drive NW**, Village of Sparta, 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 **12 year(s)** for personal property;

Real property component:

Beginning December 31, 2020, and ending December 30, 2032.

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

Personal property component:

Beginning December 31, 2020, and ending December 30, 2034.

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 11, 2020**.

A TRUE COPY
ATTEST:

Janay Jenkins
Janay Jenkins
Michigan Department of Treasury



W. Howard Morris

W. Howard Morris, Member
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 18, 2020

William Degood
L. Perrigo Company
501 Eastern Avenue
Allegan, MI 49010

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 2020-002, to L. Perrigo Company, located in Holland Charter Township, Ottawa County. This certificate was issued at the February 11, 2020 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$13,608,942

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,

A handwritten signature in blue ink, appearing to read "David Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Howard J. Feyen, Assessor, Holland Charter Township



Industrial Facilities Exemption Certificate

Certificate No. **2020-002**

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 **L. Perrigo Company**, and located at **13295 Reflections Drive**, Holland Charter Township, County of Ottawa, 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, 2020, 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 **February 11, 2020**.



A handwritten signature in blue ink that reads 'W. Howard Morris'.

W. Howard Morris, Member
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink that reads 'Janay Jenkins'.

Janay Jenkins
Michigan Department of Treasury