



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 20, 2020

Kevin Christensen
Final Gravity Brewing Co.
71691 42nd Street
Paw Paw, MI 49045

Dear Sir or Madam:

The State Tax Commission at their 1/17/2020 meeting amended your commercial rehabilitation exemption certificate C2016-004, in accordance with Public Act 210 of 2005, as amended. Enclosed is a copy of the amended certificate issued to Final Gravity Brewing Co. for 100 S Phelps Street (Pub Only), located in the Village of Decatur, Van Buren County.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of an exemption may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a (6).

If you have any questions regarding this exemption, please contact the Community Services Division at (517) 335-7461.

Sincerely,

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

David A. Buick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Shalice Northrop, Assessor, Village of Decatur
Clerk, Village of Decatur



Commercial Rehabilitation Exemption Certificate

Certificate No. **C2016-004** Amended

Pursuant to the provisions of Public Act 210 of 2005, as amended, the State Tax Commission hereby issues a Commercial Rehabilitation Exemption Certificate for the qualified facility, as described in the approved application, owned by **Final Gravity Brewing Co.**, and located at **100 S Phelps Street (Pub Only), Village of Decatur**, County of Van Buren, Michigan.

This certificate provides the authority for the assessor to exempt the qualified facility for which this Commercial Rehabilitation Exemption Certificate is in effect, but not the land on which the rehabilitated facility is located or the personal property, from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Commercial Rehabilitation Tax.

This certificate, unless revoked as provided by Public Act 210 of 2005, as amended, shall remain in force for a period of **3** year(s);

Beginning December 31, 2016, and ending December 30, 2023.

The real property investment amount for this obsolete facility is **\$6,450** .

The frozen taxable value of the real property related to this certificate is **\$19,019**.

This Commercial Rehabilitation Exemption Certificate is issued on **December 13, 2016**.

This amended Commercial Rehabilitation Exemption Certificate is issued on **February 11, 2020** and supersedes all previously issued certificates.



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 "Emily Leik".

Emily Leik
Michigan Department of Treasury