



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

August 19, 2025

Chris Bullinger
Hecate Energy Sunfish Solar 2, LLC
621 W. Randolph St. Suite 200
Chicago, IL 60661

Dear Chris Bullinger:

The State Tax Commission at their August 19, 2025, meeting considered and approved your application for a solar energy facility in accordance with Public Act 108 of 2023. Enclosed is certificate number SEF-2024-003, issued to Hecate Energy Sunfish Solar 2, LLC located at Parcel Numbers: 13-030-003-00, 13-120-015-00, 13-010-030-00, 13-030-018-00, 13-030-006-00, 13-120-003-00, 13-020-015-00, 13-161-003-10, 13-160-015-00, 13-100-033-00, 13-150-006-00, 13-010-003-00, 13-121-027-00, 13-121-021-00, 13-020-009-00, 13-130-030-00, 13-160-009-10, 13-240-015-00, 13-010-033-00, 13-120-018-00, 13-011-003-00, 13-010-039-00, 13-040-033-00, 13-010-006-00, 13-100-003-00, 13-030-030-00, 13-160-027-00, 13-161-003-02, 13-161-004-00, 13-160-033-00, 13-150-012-00, 13-150-012-10, 13-031-003-00, 13-031-003-00, 13-031-009-00, 13-031-009-10, 13-130-006-00, 13-131-006-00, 13-030-012-00, 13-010-009-00, 13-010-021-00, 13-030-009-00, 13-040-012-00, 13-220-003-00, 13-221-003-00, 13-220-027-00, 13-220-021-01, 13-270-009-02, 13-220-009-00 & 13-220-003-04 in Calhoun County.

As required by Public Act 108 of 2023, the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under MCL 211.154(4) is: \$0.00.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. MCL 205.735a(6). More information on how to file a petition with the Michigan Tax Tribunal can be found at www.mich.gov/taxtrib or by calling (517) 335-9760.

If you have any questions, please contact the Community Services Division at (517) 335-7491 or by email at pte@michigan.gov.

Sincerely,

A handwritten signature in blue ink that reads "Joycelyn Isenberg".

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Lee Township, Assessor
Calhoun County, Clerk
Peter J. Kulick, Dickinson Wright



Solar Energy Facility Exemption Certificate

Certificate No. SEF-2024-003

Pursuant to the provisions of Public Act 108 of 2023, the State Tax Commission hereby issues a Solar Energy Facility Exemption Certificate for the facility described in the approved application owned by Hecate Energy Sunfish Solar 2, LLC, and located at Parcel Numbers: 13-030-003-00, 13-120-015-00, 13-010-030-00, 13-030-018-00, 13-030-006-00, 13-120-003-00, 13-020-015-00, 13-161-003-10, 13-160-015-00, 13-100-033-00, 13-150-006-00, 13-010-003-00, 13-121-027-00, 13-121-021-00, 13-020-009-00, 13-130-030-00, 13-160-009-10, 13-240-015-00, 13-010-033-00, 13-120-018-00, 13-011-003-00, 13-010-039-00, 13-040-033-00, 13-010-006-00, 13-100-003-00, 13-030-030-00, 13-160-027-00, 13-161-003-02, 13-161-004-00, 13-160-033-00, 13-150-012-00, 13-150-012-10, 13-031-003-00, 13-031-003-00, 13-031-009-00, 13-031-009-10, 13-130-006-00, 13-131-006-00, 13-030-012-00, 13-010-009-00, 13-010-021-00, 13-030-009-00, 13-040-012-00, 13-220-003-00, 13-221-003-00, 13-220-027-00, 13-220-021-01, 13-270-009-02, 13-220-009-00 & 13-220-003-04, Lee Township, County of Calhoun, Michigan.

This certificate provides the authority for the assessor to exempt the qualified solar energy facility for which this certificate is in effect, but not the land on which the qualified facility is located from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Solar Energy Facility Tax.

The time schedule for undertaking and completing the qualified facility is October 1, 2024 through April 30, 2026. The estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of this certificate after deducting the taxable value of the land as determined under MCL 211.154(4) is: \$0.00.

Hecate Energy Sunfish Solar 2, LLC qualifies for a tax rate of \$7,000.00 per megawatt of nameplate capacity.

This certificate, unless revoked as provided by Public Act 108 of 2023, shall remain in force for a period of 20 year(s):

Beginning December 31, **2025** and ending December 30, **2045**.

This Solar Energy Facility Exemption Certificate is issued on **August 19, 2025**.

A TRUE COPY
ATTEST:

Patrick Huber

Patrick Huber
Michigan Department of Treasury



Peggy L. Nolde

Peggy L. Nolde, Chairperson
State Tax Commission



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

August 19, 2025

Chris Bullinger
Hecate Energy Sunfish Solar, LLC
621 W. Randolph St. Suite 200
Chicago, IL 60661

Dear Chris Bullinger:

The State Tax Commission at their August 19, 2025, meeting considered and approved your application for a solar energy facility in accordance with Public Act 108 of 2023. Enclosed is certificate number SEF-2024-004, issued to Hecate Energy Sunfish Solar, LLC located at Parcel Numbers: 13-220-009-00, 13-280-009-00, 13-280-012-00, 13-210-012-00, 13-280-024-00, 13-330-009-00, 13-280-027-00, 13-340-012-01, 13-330-033-00, 13-320-036-00, 13-330-027-00, 13-340-015-00, 13-340-021-00, 13-171-006-00, 13-181-009-00, 13-290-033-00, 13-291-003-00, 13-200-024-00, 13-200-006-00, 13-170-024-00, 13-160-027-10, 13-210-003-00, 13-220-003-04, 13-160-024-30, 13-200-003-02, 13-210-009-00, 13-210-015-00, 13-220-024-00, 13-330-024-00, 13-160-018-00, 13-170-003-00, 13-200-027-00, 13-210-003-01, 13-290-003-00, 13-290-021-00, 13-300-024-00, 13-280-003-00, 13-280-015-00, 13-280-018-00, 13-291-006-00, 13-280-006-00, 13-080-018-00, 13-080-021-00, 13-171-009-00, 13-171-009-10, 13-170-012-00, 13-170-021-00, 13-150-012-10, 13-100-033-00, 13-150-006-00, 13-150-006-00, 13-100-003-00, 13-030-030-00, 13-031-003-00, 13-031-009-00, and 13-040-033-00 in Calhoun County.

As required by Public Act 108 of 2023, the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under MCL 211.154(4) is: \$0.00.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. MCL 205.735a(6). More information on how to file a petition with the Michigan Tax Tribunal can be found at www.mich.gov/taxtrib or by calling (517) 335-9760.

If you have any questions, please contact the Community Services Division at (517) 335-7491 or by email at pte@michigan.gov.

Sincerely,

A handwritten signature in blue ink that reads "Joycelyn Isenberg".

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Lee Township, Assessor
Calhoun County, Clerk
Peter J. Kulick, Dickinson Wright



Solar Energy Facility Exemption Certificate

Certificate No. SEF-2024-004

Pursuant to the provisions of Public Act 108 of 2023, the State Tax Commission hereby issues a Solar Energy Facility Exemption Certificate for the facility described in the approved application owned by Hecate Energy Sunfish Solar, LLC, and located at Parcel Numbers: 13-220-009-00, 13-280-009-00, 13-280-012-00, 13-210-012-00, 13-280-024-00, 13-330-009-00, 13-280-027-00, 13-340-012-01, 13-330-033-00, 13-320-036-00, 13-330-027-00, 13-340-015-00, 13-340-021-00, 13-171-006-00, 13-181-009-00, 13-290-033-00, 13-291-003-00, 13-200-024-00, 13-200-006-00, 13-170-024-00, 13-160-027-10, 13-210-003-00, 13-220-003-04, 13-160-024-30, 13-200-003-02, 13-210-009-00, 13-210-015-00, 13-220-024-00, 13-330-024-00, 13-160-018-00, 13-170-003-00, 13-200-027-00, 13-210-003-01, 13-290-003-00, 13-290-021-00, 13-300-024-00, 13-280-003-00, 13-280-015-00, 13-280-018-00, 13-291-006-00, 13-280-006-00, 13-080-018-00, 13-080-021-00, 13-171-009-00, 13-171-009-10, 13-170-012-00, 13-170-021-00, 13-150-012-10, 13-100-033-00, 13-150-006-00, 13-150-006-00, 13-100-003-00, 13-030-030-00, 13-031-003-00, 13-031-009-00, and 13-040-033-00, Lee Township, County of Calhoun, Michigan.

This certificate provides the authority for the assessor to exempt the qualified solar energy facility for which this certificate is in effect, but not the land on which the qualified facility is located from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Solar Energy Facility Tax.

The time schedule for undertaking and completing the qualified facility is June 1, 2025 through July 1, 2027. The estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of this certificate after deducting the taxable value of the land as determined under MCL 211.154(4) is: \$0.00.

Hecate Energy Sunfish Solar, LLC qualifies for a tax rate of \$7,000.00 per megawatt of nameplate capacity.

This certificate, unless revoked as provided by Public Act 108 of 2023, shall remain in force for a period of 20 year(s):

Beginning December 31, **2025** and ending December 30, **2045**.

This Solar Energy Facility Exemption Certificate is issued on **August 19, 2025**.

A TRUE COPY
ATTEST:

Patrick Huber
Patrick Huber
Michigan Department of Treasury



Peggy L. Nolde

Peggy L. Nolde, Chairperson
State Tax Commission



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

August 19, 2025

Melissa Schmit
Jackson Solar, LLC
8400 Normandale Lake Blvd, Suite 1200
Bloomington, MN 55437

Dear Melissa Schmit:

The State Tax Commission at their August 19, 2025, meeting considered and approved your application for a solar energy facility in accordance with Public Act 108 of 2023. Enclosed is certificate number SEF-2025-002, issued to Jackson Solar, LLC located at 3324 Callahan Road, Parcel Numbers 3324 Callahan Road, Parcel Numbers 000-06-03-351-001-00; 000-06-03-351-001-02; 000-06-03-401-001-02; 000-06-03-401-001-01; 000-06-15-126-001-01; 000-06-15-300-002-13; 000-06-15-300-002-13; 000-06-15-400-001-09; 000-06-15-400-003-03; 000-06-22-126-001-05; 000-06-21-476-001-02; 000-06-21-476-001-03; 000-06-22-301-001-02; 000-06-22-301-001-04; 000-06-22-301-001-03; 000-06-22-176-003-01; 000-06-22-276-001-00; 000-06-22-326-003-00; 000-06-22-400-001-00; 000-06-22-400-002-00; 000-06-14-451-001-00; 000-06-23-200-002-01; 000-06-23-100-002-00; 000-06-23-100-003-01; 000-06-23-100-001-00; 000-06-27-101-001-00; and 000-06-27-126-003-01 in Jackson County.

As required by Public Act 108 of 2023, the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under MCL 211.154(4) is: \$0.00.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. MCL 205.735a(6). More information on how to file a petition with the Michigan Tax Tribunal can be found at www.mich.gov/taxtrib or by calling (517) 335-9760.

If you have any questions, please contact the Community Services Division at (517) 335-7491 or by email at pte@michigan.gov.

Sincerely,

A handwritten signature in blue ink that reads "Joycelyn Isenberg".

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Parma Township, Assessor
Jackson County, Clerk



Solar Energy Facility Exemption Certificate

Certificate No. SEF-2025-002

Pursuant to the provisions of Public Act 108 of 2023, the State Tax Commission hereby issues a Solar Energy Facility Exemption Certificate for the facility described in the approved application owned by Jackson Solar, LLC, and located at 3324 Callahan Road, Parcel Numbers 3324 Callahan Road, Parcel Numbers 000-06-03-351-001-00; 000-06-03-351-001-02; 000-06-03-401-001-02; 000-06-03-401-001-01; 000-06-15-126-001-01; 000-06-15-300-002-13; 000-06-15-300-002-13; 000-06-15-400-001-09; 000-06-15-400-003-03; 000-06-22-126-001-05; 000-06-21-476-001-02; 000-06-21-476-001-03; 000-06-22-301-001-02; 000-06-22-301-001-04; 000-06-22-301-001-03; 000-06-22-176-003-01; 000-06-22-276-001-00; 000-06-22-326-003-00; 000-06-22-400-001-00; 000-06-22-400-002-00; 000-06-14-451-001-00; 000-06-23-200-002-01; 000-06-23-100-002-00; 000-06-23-100-003-01; 000-06-23-100-001-00; 000-06-27-101-001-00; and 000-06-27-126-003-01, Parma Township, County of Jackson, Michigan.

This certificate provides the authority for the assessor to exempt the qualified solar energy facility for which this certificate is in effect, but not the land on which the qualified facility is located from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Solar Energy Facility Tax.

The time schedule for undertaking and completing the qualified facility is January 8, 2024 through August 31, 2025. The estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of this certificate after deducting the taxable value of the land as determined under MCL 211.154(4) is: \$0.00.

Jackson Solar, LLC qualifies for a tax rate of \$7,000.00 per megawatt of nameplate capacity.

This certificate, unless revoked as provided by Public Act 108 of 2023, shall remain in force for a period of 20 year(s):

Beginning December 31, **2025** and ending December 30, **2045**.

This Solar Energy Facility Exemption Certificate is issued on **August 19, 2025**.

A TRUE COPY
ATTEST:

Patrick Huber
Patrick Huber
Michigan Department of Treasury



Peggy L. Nolde

Peggy L. Nolde, Chairperson
State Tax Commission



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

August 19, 2025

Brian J. VanBlarcum
Consumers Energy Company
One Energy Plaza EP10-215
Jackson, MI 49201

Dear Brian J. VanBlarcum:

The State Tax Commission at their August 19, 2025, meeting considered and approved your application for a solar energy facility in accordance with Public Act 108 of 2023. Enclosed is certificate number SEF-2025-003, issued to Consumer Energy Company located at 1043 S. Swanson Road Parcel Nos: 61-12-029-100-0001-01, 61-12-030-100-0001-00, 61-12-031-100-0001-00 and 61-12-032-100-0001-00 in Muskegon County.

As required by Public Act 108 of 2023, the estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of the certificate after deducting the taxable value of the land as determined under MCL 211.154(4) is: \$0.00.

A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of this exemption certificate may appeal a final decision of the State Tax Commission by filing a petition with the Michigan Tax Tribunal within 35 days. MCL 205.735a(6). More information on how to file a petition with the Michigan Tax Tribunal can be found at www.mich.gov/taxtrib or by calling (517) 335-9760.

If you have any questions, please contact the Community Services Division at (517) 335-7491 or by email at pte@michigan.gov.

Sincerely,

A handwritten signature in blue ink that reads "Joycelyn Isenberg".

Joycelyn Isenberg, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Moorland Township, Assessor
Muskegon County, Clerk



Solar Energy Facility Exemption Certificate

Certificate No. SEF-2025-003

Pursuant to the provisions of Public Act 108 of 2023, the State Tax Commission hereby issues a Solar Energy Facility Exemption Certificate for the facility described in the approved application owned by Consumers Energy Company, and located at 1043 S. Swanson Road Parcel Nos: 61-12-029-100-0001-01, 61-12-030-100-0001-00, 61-12-031-100-0001-00 and 61-12-032-100-0001-00, Moorland Township, County of Muskegon, Michigan.

This certificate provides the authority for the assessor to exempt the qualified solar energy facility for which this certificate is in effect, but not the land on which the qualified facility is located from ad valorem taxation. This certificate further provides the authority to levy a specific tax known as the Solar Energy Facility Tax.

The time schedule for undertaking and completing the qualified facility is April 15, 2024 through December 31, 2025. The estimated taxable value of the qualified facility for the tax year immediately preceding the effective date of this certificate after deducting the taxable value of the land as determined under MCL 211.154(4) is: \$0.00.

Consumer Energy Company qualifies for a tax rate of \$7,000.00 per megawatt of nameplate capacity.

This certificate, unless revoked as provided by Public Act 108 of 2023, shall remain in force for a period of 20 year(s):

Beginning December 31, **2025** and ending December 30, **2045**.

This Solar Energy Facility Exemption Certificate is issued on **August 19, 2025**.



A handwritten signature in cursive script, reading "Peggy L. Nolde".

Peggy L. Nolde, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in cursive script, reading "Patrick Huber".

Patrick Huber
Michigan Department of Treasury