

Included in this file are notices for applications that were denied at the December 16, 2013 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

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

January 21, 2014

Masao Yamaura
Asama Coldwater Manufacturing, Inc.
180 Asama Parkway
Coldwater, MI 49036

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission), at their December 16, 2013 meeting, considered industrial facilities exemption application number 2012-082 filed by Asama Coldwater Manufacturing, Inc., located in the City of Coldwater, Branch County.

The Commission, at their December 16, 2013 meeting, denied the real property component of this application based on MCL 207.559(2)(b). The commencement of the restoration, replacement, or construction of real property began more than 6 months before the filing of the application.

A party aggrieved by the issuance, refusal to issue, revocation, transfer, or modification of this exemption may appeal the finding and order of the State Tax Commission to the Circuit Court, as provided by Public Act 306 of 1969, as amended.

If you have any questions regarding this matter, please contact the Property Services Division at (517) 373-3302.

Sincerely,

A handwritten signature in black ink that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

By Certified Mail
cc: Debra C. Sikorski, Assessor, City of Coldwater