

Certificates included in this file were amended or transferred 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 20, 2020

Robert E. Grunstra
BioCare Spirits, USA, Inc.
1224 E. Pontaluna Road
Norton Shores, MI 49456

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission has issued an amended Industrial Facility Exemption Certificate numbered 2017-048, to BioCare Spirits, USA, Inc., located in the City of Norton Shores, Muskegon County. This revised certificate was issued on February 11, 2020, when the Commission approved the request to extend the construction period one additional year.

The investment amounts approved are as follows:

Real Property: \$1,755,105
Personal Property: \$1,868,200

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: Donna B. Vandervries, Assessor, City of Norton Shores



Industrial Facilities Exemption Certificate

Certificate No. 2017-048 Amended

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 **BioCare Spirits, USA, Inc.**, and located at **1224 E. Pontaluna Road**, City of Norton Shores, County of Muskegon, Michigan, within a Plant Rehabilitation District 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 the industrial property 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 **6 year(s)** for real property and **6** for personal property;

Real property component:

Beginning December 31, 2017, and ending December 30, 2023.

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

Personal property component:

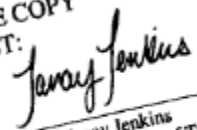
Beginning December 31, 2017, and ending December 30, 2023.

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 **June 6, 2017**

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

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
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GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 20, 2020

Stephanie Serra-Bartolotta
Universal Tool Equipment and Controls, Inc.
42409 Van Dyke Avenue
Sterling Heights, MI 48314

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission has issued an amended Industrial Facility Exemption Certificate numbered 2017-134, to Universal Tool Equipment and Controls, Inc., located in the City of Sterling Heights, Macomb County. This revised certificate was issued on 10/30/2017, when the Commission approved the request to increase the real property investment amounts from \$4,600,000 to \$7,117,457.

The investment amounts approved are as follows:

Real Property: \$4,660,000
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 A. Buick".

David A. Buick, Executive Director
State Tax Commission

Enclosure

cc: Marcia D. Magyar-Smith, Assessor, City of Sterling Heights



Industrial Facilities Exemption Certificate

Certificate No. 2017-134 Amended

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 **Universal Tool Equipment and Controls, Inc.**, and located at **42409 Van Dyke Avenue**, City of Sterling Heights, County of Macomb, Michigan, within a Plant Rehabilitation District 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 the industrial property 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 **10** year(s) for real property and **0** for personal property;

Real property component:
Beginning December 31, 2017, and ending December 30, 2029.

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 **October 30, 2017**

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

A TRUE COPY
ATTEST:

Janay Jenkins
Janay Jenkins
Michigan Department of Treasury



W. Howard Morris

W. Howard Morris, Member
State Tax Commission



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 21, 2020

Patrick L. Laquinto
Midwest Glass Fabricators Inc.
100 Transfer Drive
Highland, MI 48357

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission has issued an amended Industrial Facility Exemption Certificate numbered 2018-192, to Midwest Glass Fabricators Inc., located in the Highland Charter Township, Oakland County. This revised certificate was issued on February 11, 2020, when the Commission approved the request to amend the certificates effective date from December 31, 2019 to December 31, 2018.

The investment amounts approved are as follows:

Real Property: \$2,900,000
Personal Property: \$1,800,000

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: Jennifer Angle, Assessor, Highland Charter Township



Industrial Facilities Exemption Certificate

Certificate No. **2018-192 Amended**

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 **Midwest Glass Fabricators Inc.**, and located at **100 Transfer Drive**, Highland Charter Township, County of Oakland, Michigan, within a Plant Rehabilitation District 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 the industrial property 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.P

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** 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:

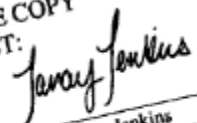
Beginning December 31, 2019, and ending December 30, 2031.

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.*

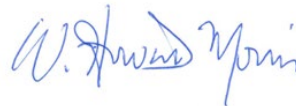
This Industrial Facilities Exemption Certificate is issued on **November 20, 2019**

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

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 21, 2020

Kenneth Krause
13400 Mount Elliot Street LLC
777 Chicago Road
Troy, MI 48083

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission has issued an amended Industrial Facility Exemption Certificate numbered 2019-133, to 13400 Mount Elliot Street LLC, located in the City of Detroit, Wayne County. This revised certificate was issued on February 11, 2020, when the Commission approved the request to amend the certificate 2019-133 to reflect the revised frozen taxable value of \$1,009,600 with an effective date of December 31, 2019.

The investment amounts approved are as follows:

Real Property: \$3,557,734
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: Charles Ericson, Assessor, City of Detroit



Industrial Facilities Exemption Certificate

Certificate No. **2019-133 Amended**

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 **13400 Mount Elliot Street LLC**, and located at **13400 Mt. Elliott**, City of Detroit, County of Wayne, Michigan, within a Plant Rehabilitation District 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 the industrial property as a **rehabilitated facility**.

The taxable value of the obsolete industrial property related to this certificate is **\$1,009,600** 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** 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.

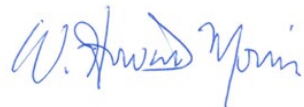
This Industrial Facilities Exemption Certificate is issued on **December 17, 2019**

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

A TRUE COPY
ATTEST:

Janay Jenkins
Michigan Department of Treasury




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.