



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 22, 2021

Rachel McClain  
Graphic Packaging Int. LLC  
1500 Riveredge Parkway Suite 100 8th Floor  
Atlanta, GA 30328

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 2013-525, to Graphic Packaging Int. LLC, located in the City of Sturgis, Saint Joseph County. This revised certificate was issued on December 14, 2021, when the Commission approved the request to transfer the certificate from Americraft Carton, Inc.

The investment amounts approved are as follows:

Real Property: \$850,000

Personal Property: \$5,439,282

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: Dale Hutson, Assessor, City of Sturgis



## Industrial Facilities Exemption Certificate

Certificate No. **2013-525 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 **Graphic Packaging Int. LLC**, and located at **305 W. South Street**, City of Sturgis, County of Saint Joseph, 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 **12** year(s) for real property and **12** for personal property;

**Real property component:**

**Beginning December 31, 2013, and ending December 30, 2025.**

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

**Personal property component:**

**Beginning December 31, 2013, 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 **December 16, 2013**

This amended Industrial Facilities Exemption Certificate is issued on **December 14, 2021**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*  
Janay Jenkins  
Michigan Department of Treasury



*Peggy L. Nolde*

Peggy L. Nolde, Chairperson  
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

December 22, 2021

Mark S. Upton  
Mac LTT Stainless Division Inc.  
1400 Fairchild Ave.  
Kent, Oh 44240

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 2014-228, to Mac LTT Stainless Division Inc., located in the City of Mt. Pleasant, Isabella County. This revised certificate was issued on December 14, 2021, when the Commission approved the request to transfer the certificate from Dayco Inc.

The investment amounts approved are as follows:

Real Property: \$1,765,000

Personal Property: \$3,677,411

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: Christopher Coucke, Assessor, City of Mt. Pleasant



## Industrial Facilities Exemption Certificate

Certificate No. 2014-228 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 **Mac LTT Stainless Division Inc.**, and located at **1799 Gover Parkway**, City of Mt. Pleasant, County of Isabella, 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 **6** for personal property;

**Real property component:**

**Beginning December 31, 2014, and ending December 30, 2024.**

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

**Personal property component:**

**Beginning December 31, 2014, and ending December 30, 2020.**

**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 **October 13, 2014**

This amended Industrial Facilities Exemption Certificate is issued on **December 14, 2021**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*  
Janay Jenkins  
Michigan Department of Treasury



*Peggy L. Nolde*

Peggy L. Nolde, Chairperson  
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

December 22, 2021

Richard Gillette  
Saugatuck Brewing Co Inc, dba Creston Brewery  
PO Box 856  
Douglas, MI 49506

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 2015-236, to Saugatuck Brewing Co Inc, dba Creston Brewery, located in the City of Grand Rapids, Kent County. This revised certificate was issued on December 14, 2021, when the Commission approved the request to transfer the certificate from Creston Brewery.

The investment amounts approved are as follows:

Real Property: \$515,000

Personal Property: \$450,000

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: Paula A. Grivins-Jastifer, Assessor, City of Grand Rapids



## Industrial Facilities Exemption Certificate

Certificate No. **2015-236 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 **Saugatuck Brewing Co Inc, dba Creston Brewery**, and located at **P.O. Box 856**, City of Grand Rapids, County of Kent, 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 **12** year(s) for real property and **12** for personal property;

**Real property component:**

**Beginning December 31, 2015, and ending December 30, 2027.**

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

**Personal property component:**

**Beginning December 31, 2015, and ending December 30, 2027.**

**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 **December 16, 2015**

This amended Industrial Facilities Exemption Certificate is issued on **December 14, 2021**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*  
Janay Jenkins  
Michigan Department of Treasury



*Peggy L. Nolde*

Peggy L. Nolde, Chairperson  
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

December 22, 2021

Jianwei Dong  
SK Siltron CSS, LLC  
5300 11 Mile Road  
Auburn, MI 48611

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 2017-077, to SK Siltron CSS, LLC, located in the Monitor Charter Township, Bay County. This revised certificate was issued on December 14, 2021, when the Commission approved the request to transfer the certificate from MBM Development, LLC.

The investment amounts approved are as follows:

Real Property: \$5,037,000

Personal Property: \$0

The State Education Tax to be levied for this certificate is 0 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: Tod G. Fackler, Assessor, Monitor Charter Township



## Industrial Facilities Exemption Certificate

Certificate No. 2017-077 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 **SK Siltron CSS, LLC**, and located at **1311 Straits Drive**, Monitor Charter Township, County of Bay, 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 **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 0 mills.**

This Industrial Facilities Exemption Certificate is issued on **December 18, 2018**

This amended Industrial Facilities Exemption Certificate is issued on **December 14, 2021**, and supersedes all previously issued certificates.



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 'Janay Jenkins'.

Janay Jenkins  
Michigan Department of Treasury





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

December 22, 2021

Andy Johnson  
Graphic Packaging International, LLC  
1500 Riveredge Pkwy NW, Suite 100  
Atlanta, GA 30328

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 2020-062, to Graphic Packaging International, LLC, located in the City of Kalamazoo, Kalamazoo County. This revised certificate was issued on December 14, 2021, when the Commission approved the request to extend the certificate one additional year.

The investment amounts approved are as follows:

Real Property:       \$191,000,000

Personal Property:   \$0

The State Education Tax to be levied for this certificate is 0 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: Aaron P. Powers, Assessor, City of Kalamazoo



# Industrial Facilities Exemption Certificate

Certificate No. **2020-062 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 **Graphic Packaging International, LLC**, and located at **1500 North Pitcher Street**, City of Kalamazoo, County of Kalamazoo, 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 **1 year(s)** for real property and **0** for personal property;

**Real property component:**

**Beginning December 31, 2020, and ending December 30, 2022.**

**The State Education Tax to be levied for the real property component of this certificate is 0 mills.**

This Industrial Facilities Exemption Certificate is issued on **December 15, 2020**

This amended Industrial Facilities Exemption Certificate is issued on **December 14, 2021**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Janay Jenkins*

Janay Jenkins  
Michigan Department of Treasury



*Peggy L. Nolde*

pPeggy L. Nolde, Chairperson  
State Tax Commission