



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

November 20, 2023

William Jacobs  
Market Development, LLC  
P.O. Box 8700  
Grand Rapids, MI 49518

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 2013-024, to Market Development, LLC, located in the City of Menominee, Menominee County. This revised certificate was issued on November 14, 2023, when the Commission approved the request to transfer the certificate from FF 4800, LLC.

The investment amounts approved are as follows:

Real Property:       \$1,821,870

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 517-335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Nicole R. Linder, Assessor, City of Menominee



# Industrial Facilities Exemption Certificate

Certificate No. **2013-024 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 **Market Development, LLC**, and located at **1230 48th Avenue**, City of Menominee, County of Menominee, 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, 2013, and ending December 30, 2025.**

**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 **August 27, 2013**.

This amended Industrial Facilities Exemption Certificate is issued on **November 14, 2023**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:  
*Patrick Huber*  
Patrick Huber  
Michigan Department of Treasury



*Peggy L. Nolde*  
Peggy L. Nolde, Chairperson  
State Tax Commission



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

November 20, 2023

Brian Wolf  
New Belgium Brewing Company, Inc.  
500 Linden Street  
Fort Collins, CO 80524

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 2014-139A, to New Belgium Brewing Company, Inc., located in Comstock Charter Township, Kalamazoo County. This revised certificate was issued on November 14, 2023, when the Commission approved the request to transfer the certificate from Bell's Brewery, Inc.

The investment amounts approved are as follows:

Real Property:         \$5,585,000

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 517-335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Kevin Harris, Assessor, Comstock Charter Township



# Industrial Facilities Exemption Certificate

Certificate No. 2014-139A 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 **New Belgium Brewing Company, Inc.**, and located at **8938 Krum Avenue**, Comstock Charter Township, 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 **12 year(s)** for real property and **0** 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.**

This Industrial Facilities Exemption Certificate is issued on **August 26, 2014**.

This amended Industrial Facilities Exemption Certificate is issued on **November 14, 2023**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Patrick Huber*  
Patrick Huber  
Michigan Department of Treasury



*Peggy L. Nolde*

Peggy L. Nolde, Chairperson  
State Tax Commission



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

November 20, 2023

Brian Wolf  
New Belgium Brewing Company, Inc.  
500 Linden Street  
Fort Collins, CO 80524

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 2014-198, to New Belgium Brewing Company, Inc., located in the City of Escanaba, Delta County. This revised certificate was issued on November 14, 2023, when the Commission approved the request to transfer the certificate from Bell's Brewery, Inc.

The investment amounts approved are as follows:

Real Property:       \$1,770,000  
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 517-335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: James McNeil, Assessor, City of Escanaba



# Industrial Facilities Exemption Certificate

Certificate No. 2014-198 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 **New Belgium Brewing Company, Inc.**, and located at **3525 Airport Road**, City of Escanaba, County of Delta, 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, 2014, and ending December 30, 2026.**

**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, 2026.**

**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 **November 14, 2023**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Patrick Huber*  
Patrick Huber  
Michigan Department of Treasury



*Peggy L. Nolde*

Peggy L. Nolde, Chairperson  
State Tax Commission



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

November 20, 2023

Brian Wolf  
New Belgium Brewing Company, Inc.  
500 Linden Street  
Fort Collins, CO 80524

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 2015-142, to New Belgium Brewing Company, Inc., located in the City of Escanaba, Delta County. This revised certificate was issued on November 14, 2023, when the Commission approved the request to transfer the certificate from Bell's Brewery, Inc.

The investment amounts approved are as follows:

Real Property:       \$1,000,000  
Personal Property:   \$ 850,000

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 517-335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: James McNeil, Assessor, City of Escanaba



# Industrial Facilities Exemption Certificate

Certificate No. 2015-142 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 **New Belgium Brewing Company, Inc.**, and located at **3525 Airport Road**, City of Escanaba, County of Delta, 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 **October 12, 2015**.

This amended Industrial Facilities Exemption Certificate is issued on **November 14, 2023**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:

*Patrick Huber*  
Patrick Huber  
Michigan Department of Treasury



*Peggy L. Nolde*

Peggy L. Nolde, Chairperson  
State Tax Commission





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

November 20, 2023

Brian Wolf  
New Belgium Brewing Company, Inc.  
500 Linden Street  
Fort Collins, CO 80524

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 2015-191A, to New Belgium Brewing Company, Inc., located in Comstock Charter Township, Kalamazoo County. This revised certificate was issued on November 14, 2023, when the Commission approved the request to transfer the certificate from Bell's Brewery, Inc.

The investment amounts approved are as follows:

Real Property:         \$ 22,600,000

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 517-335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Kevin Harris, Assessor, Comstock Charter Township



# Industrial Facilities Exemption Certificate

Certificate No. 2015-191A 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 **New Belgium Brewing Company, Inc.**, and located at **8938 Krum Avenue**, Comstock Charter Township, 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 **12** year(s) for real property and **0** 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.**

This Industrial Facilities Exemption Certificate is issued on **December 16, 2015**.

This amended Industrial Facilities Exemption Certificate is issued on **November 14, 2023**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST:  
*Patrick Huber*  
Patrick Huber  
Michigan Department of Treasury



*Peggy L. Nolde*  
Peggy L. Nolde, Chairperson  
State Tax Commission



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

November 20, 2023

William Zehnder  
Bandit Industries, Inc.  
6750 W. Millbrook Road  
Remus, MI 49340

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 2018-003, to Bandit Industries, Inc., located in Union Charter Township, Isabella County. This revised certificate was issued on November 14, 2023, when the Commission approved the request to transfer the certificate from Burch Tank & Truck, Inc.

The investment amounts approved are as follows:

Real Property:       \$1,000,000  
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 517-335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure  
cc: Jill Peters, Assessor, Union Charter Township



# Industrial Facilities Exemption Certificate

Certificate No. **2018-003 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 **Bandit Industries, Inc.**, and located at **2253 Enterprise Drive**, Union Charter Township, 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 **12** year(s) for real property and **0** for personal property;

**Real property component:**

**Beginning December 31, 2018, and ending December 30, 2030.**

**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 **February 13, 2018**.

This amended Industrial Facilities Exemption Certificate is issued on **November 14, 2023**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST: *Patrick Huber*  
Patrick Huber  
Michigan Department of Treasury



*Peggy L. Nolde*

Peggy L. Nolde, Chairperson  
State Tax Commission



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

November 20, 2023

Brian Wolf  
New Belgium Brewing Company, Inc.  
500 Linden Street  
Fort Collins, CO 80524

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 2021-060, to New Belgium Brewing Company, Inc., located in Comstock Charter Township, Kalamazoo County. This revised certificate was issued on November 14, 2023, when the Commission approved the request to transfer the certificate from Bell's Brewery, Inc.

The investment amounts approved are as follows:

Real Property:         \$3,200,000  
Personal Property:     \$7,285,761

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 517-335-7491 or by email at [pte@michigan.gov](mailto:pte@michigan.gov).

Sincerely,

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

David A. Buick, Executive Director  
State Tax Commission

Enclosure

cc: Kevin Harris, Assessor, Comstock Charter Township



# Industrial Facilities Exemption Certificate

Certificate No. **2021-060 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 **New Belgium Brewing Company, Inc.**, and located at **8938 Krum Avenue**, Comstock Charter Township, 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 **12 year(s)** for real property and **6** for personal property;

**Real property component:**

**Beginning December 31, 2021, and ending December 30, 2033.**

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

**Personal property component:**

**Beginning December 31, 2021, 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 **November 16, 2021**.

This amended Industrial Facilities Exemption Certificate is issued on **November 14, 2023**, and supersedes all previously issued certificates.

A TRUE COPY  
ATTEST: *Patrick Huber*  
Patrick Huber  
Michigan Department of Treasury



*Peggy L. Nolde*

Peggy L. Nolde, Chairperson  
State Tax Commission