5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2012-025, to Billerud Escanaba, LLC, located in Wells Township, Delta County. This revised certificate was issued on December 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $200,042

Personal Property: $9,003,942

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2012-025 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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, 2012, 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, 2012, and ending December 30, 2024.

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 **April 17, 2012**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN
STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2012-249, to Billerud Escanaba, LLC, located in Wells Township, Delta County. This revised certificate was issued on December 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $324,183

Personal Property: $10,842,241

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2012-249 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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, 2012, 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, 2012, and ending December 30, 2024.

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 13, 2012**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN
STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2013-014, to Billerud Escanaba, LLC, located in Wells Township, Delta County. This revised certificate was issued on December 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $726,539

Personal Property: $1,664,039

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2013-014 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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, 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 **August 27, 2013**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN
STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2013-145, to Billerud Escanaba, LLC, located in the Wells Township, Delta County. This revised certificate was issued on December 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $334,857

Personal Property: $1,376,546

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2013-145 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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, 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 **November 4, 2013**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN
STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2014-108, to Billerud Escanaba, LLC, located in the Wells Township, Delta County. This revised certificate was issued on December 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $5,332,857

Personal Property: $2,082,336

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2014-108 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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 **August 26, 2014**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN
STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2014-209, to Billerud Escanaba, LLC, located in the Wells Township, Delta County. This revised certificate was issued on December 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $1,392,592

Personal Property: $6,115,385

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2014-209 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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 **August 26, 2014**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN
STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2014-424, to Billerud Escanaba, LLC, located in the Wells Township, Delta County. This revised certificate was issued on December 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $2,196,819

Personal Property: $1,649,305

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2014-424 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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 **December 16, 2014**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2015-127, to Billerud Escanaba, LLC, located in Wells Township, Delta County. This revised certificate was issued on December 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $ 0

Personal Property: $2,473,082

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2015-127 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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 **0** year(s) for real property and **12** for personal property**;**

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 **August 25, 2015**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN
STATE TAX COMMISSION

Peggy L. Nolde

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2015-181, to Billerud Escanaba, LLC, located in Wells Township, Delta County. This revised certificate was issued on December 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $481,160

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2015-181 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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 **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 **October 12, 2015.**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN · STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Don Dixon
Billerud Escanaba, LLC
8540 Grander Creek Drive
Miamisburg, OH 45342

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 2016-045, to Billerud Escanaba, LLC, located in Wells Township, Delta County. This revised certificate was issued on Decemeber 19, 2023, when the Commission approved the request for a name change from Escanaba Paper Company.

The investment amounts approved are as follows:

Real Property: $1,229,000

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Joseph L. Maki, Assessor, Wells Township

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2016-045 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 **Billerud Escanaba, LLC**, and located at **7100 County 426 M.5 Rd**, Wells Township, 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 **0** for personal property**;**

Real property component:
Beginning December 31, 2016, and ending December 30, 2028.

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 23, 2016**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN · STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Jeff Behm
T.A. Systems, Inc.
1842 Rochester Industrial Drive
Rochester Hills, MI 48309

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 2016-178, to T.A. Systems, Inc., located in the City of Rochester Hills, Oakland County. This revised certificate was issued on December 19, 2023, when the Commission approved the request to transfer the certificate from Jenoptick Automotive North America.

The investment amounts approved are as follows:

Real Property: $12,883,382

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Laurie A. Taylor, Assessor, City of Rochester Hills

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2016-178 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 **T.A. Systems, Inc.**, and located at **1500 Hamlin Road**, City of Rochester Hills, 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.

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, 2016, 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 **December 13, 2016**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN · STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

December 19, 2023

Paul Aultman
1415 Cedar, LLC
1415 W. Cedar Street
Standish, MI 48658

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 2017-143, to 1415 Cedar, LLC, located in City of Standish, Arenac County. This revised certificate was issued on December 19, 2023, when the Commission approved the request to transfer the certificate from Aultman Investments, LLC.

The investment amounts approved are as follows:

Real Property: $1,260,000

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.

Sincerely,

David A. Buick, Executive Director
State Tax Commission

Enclosure
cc: Jill Peters, Assessor, City of Standish

Michigan Department of Treasury
4470 (Rev. 2-11)

Industrial Facilities Exemption Certificate

Certificate No. **2017-143 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 **1415 Cedar, LLC**, and located at **1415 W. Cedar Street**, City of Standish, County of Arenac, 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 **8** year(s) for real property and **0** for personal property**;**

Real property component:
Beginning December 31, 2017, 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 **October 30, 2017**

This amended Industrial Facilities Exemption Certificate is issued on **December 19, 2023**, and supersedes all previously issued certificates.

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

STATE OF MICHIGAN · STATE TAX COMMISSION

Peggy L. Nolde, Chairperson
State Tax Commission