

Certificates included in this file were approved at the June 9, 2015 meeting of the State Tax Commission.

To find a specific file, click Ctrl+F and type in the certificate number or the company name. If printing the certificate, please take special note of the page number so you don't accidentally print the whole file! For a list of all the property tax exemption certificates approved at the meeting, the minutes of each State Tax Commission meeting can be found at www.michigan.gov/statetaxcommission.

For more information about the Industrial Facilities Exemptions, please visit our website at www.michigan.gov/propertytaxexemptions/IFE. Our website includes a real-time application/certificate search, some sample documents, the application, and Frequently Asked Questions (FAQs).



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

July 30, 2015

Scot A. Ogden
Smith's Machine & Grinding, Inc.
203 E. Battle Creek St.
Galesburg, MI 49053

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2015-001, to Smith's Machine & Grinding, Inc. located in City of Galesburg, Kalamazoo County. This certificate was issued at the June 9, 2015 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$0

Personal Property: \$388,875

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 517-373-3302.

Sincerely,

A handwritten signature in cursive script that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Patrick T. Couch, Assessor, City of Galesburg



Industrial Facilities Exemption Certificate

New Certificate No. 2015-001

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 Smith's Machine & Grinding, Inc., and located at 203 E. Battle Creek St., City of Galesburg, County of Kalamazoo, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial 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.

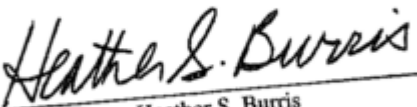
This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **0** year(s) for real property and **10** year(s) for personal property;

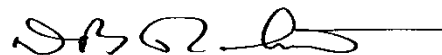
**Personal property component:
Beginning December 31, 2014, and ending December 30, 2024.**

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 **June 9, 2015**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts, 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

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

July 30, 2015

Mark Niemela
Northern Tool & Engineering of Baraga, Inc.
P.O. Box 845
Baraga, MI 49908

Dear Sir/Madam:

Pursuant to the requirements of Public Act 198 of 1974, as amended, the State Tax Commission (Commission) has issued an Industrial Facility Exemption Certificate numbered 2015-068, to Northern Tool & Engineering of Baraga, Inc. located in Village of Baraga, Baraga County. This certificate was issued at the June 9, 2015 meeting of the Commission and the investment amounts approved are as follows:

Real Property: \$0

Personal Property: \$771,102

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 517-373-3302.

Sincerely,

A handwritten signature in cursive script that reads "Kelli Sobel".

Kelli Sobel, Executive Director
State Tax Commission

Enclosure

cc: Matthew J. Arko, Assessor, Village of Baraga



Industrial Facilities Exemption Certificate

New Certificate No. 2015-068

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 Northern Tool & Engineering of Baraga, Inc., and located at 442 N Superior Avenue, Village of Baraga, County of Baraga, Michigan, within a Plant Rehabilitation or Industrial Development District, is intended for the construction or installation of new 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 facility as a **new industrial 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.

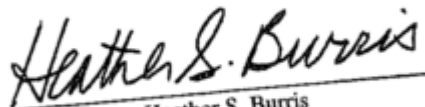
This certificate, unless revoked by order of the State Tax Commission as provided by Public Act 198 of 1974, as amended, shall remain in force for a period of **0** year(s) for real property and **12** year(s) for personal property;

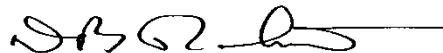
Personal property component:
Beginning December 31, 2014, and ending December 30, 2026.

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 **June 9, 2015**.

A TRUE COPY
ATTEST:


Heather S. Burris
Michigan Department of Treasury



Douglas B. Roberts, 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.