

## Memo

**To:** Northfield Township Board  
**From:** Howard Fink  
**Date:** 8/18/2016  
**Re:** Arvin Sango Tax Abatement

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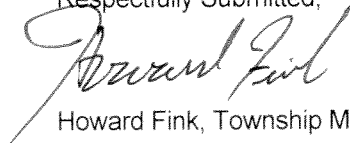
Dear Township Board,

As you recall, the board voted to accept the Arvin Sango Ten year tax abatement. Unless there were substantive changes to the agreement between the two parties, the abatement would have been approved. Arvin Sango has requested some substantive changes to the agreement and thus why it needs to be reviewed again by the board. I feel the changes are fair and provide both the Township and Arvin Sango with appropriate levels of protection. I believe Steve Mann is also comfortable with the changes, but he will be on board to discuss any questions the board has. The substantive changes are as follows:

- 1) The Claw Back measures: The original agreement stated the claw back measures (paying back the abatement) were set at 100% of the abatement if the company leaves at any time during the 10 year period. This has been changed to a schedule, which you will find on page 2, paragraph 7.
- 2) Tax Tribunal Appeals: The original agreement stated that the applicant could not appeal their taxes during the abatement period. The new agreement states the applicant can only appeal if the assessed value or taxable value exceeds 50% of the Actual Cost of the Project (increased annually by the average increase in non-residential property values in the Township).

Additionally, Arvin Sango's costs have increased and they wish to amend their abatement to reflect the increased costs of the project. Lastly, Arvin Sango would like to amend their abatement application from 11 new jobs created to 9. I still recommend approving the abatement, but again, this is a business decision of the Township Board. A resolution is attached that approves the agreement between the two entities and the amended abatement application.

Respectfully Submitted,



Howard Fink, Township Manager

**RESOLUTION RATIFYING, CONFIRMING AND APPROVING APPLICATION FOR  
AN INDUSTRIAL FACILITIES TAX EXEMPTION CERTIFICATE AND APPROVING  
LETTER OF AGREEMENT WITH ARVIN SANGO, INC.**

**TOWNSHIP OF NORTHFIELD  
COUNTY OF WASHTENAW, STATE OF MICHIGAN**

Minutes of a regular meeting of the Township Board of the Township of Northfield, County of Washtenaw, State of Michigan (the "Township"), held on the 23rd day of August, 2016, at 7:00 o'clock p.m., Eastern Daylight Time.

PRESENT: Members \_\_\_\_\_  
\_\_\_\_\_

ABSENT: Members \_\_\_\_\_

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_:

WHEREAS, pursuant to Act 198, Public Acts of Michigan, 1974, as amended ("Act 198"), the Township Board by resolution previously adopted has established the 955 E. North Territorial Road Industrial Development District (the "District"); and

WHEREAS, after due and legal notice, on July 12, 2016, the Township conditionally approved an application for an Industrial Facilities Exemption Certificate ("IFEC") for Arvin Sango, Inc. (the "Applicant") pursuant to Act 198 covering certain new industrial facilities and equipment to be acquired and installed within the District; and

WHEREAS, the Township and the Applicant have mutually negotiated the terms of a written letter of agreement in accordance with the requirements of Section 22 of Act 198, in the form accompanying this Resolution (the "Letter of Agreement"); and

WHEREAS, the Applicant has submitted a corrected application to more accurately reflect estimated employment and land and building improvement costs; and

WHEREAS, the Township Board desires to ratify, confirm, and approve Arvin Sango, Inc.'s application with respect to real property for the IFEC under Act 198 and to approve the Letter of Agreement and authorize its execution by the Township Supervisor and Township Clerk; and

WHEREAS, the aggregate SEV of real and personal property exempt from ad valorem taxes within the Township, after granting this certificate, will not exceed 5% of an amount equal to the sum of the SEV of the Township, plus the SEV of personal and real property thus

exempted.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Township Board, on the basis of the information received from Arvin Sango, Inc. and subject to the satisfaction of the conditions subsequent contained in this Resolution, finds and determines that the granting of the IFEC for real property shall not have the effect of substantially impeding the operation of the Township or impairing the financial soundness of any taxing unit that levies an ad valorem property tax in the Township.

2. The Township Board hereby ratifies, confirms, and approves the application for the IFEC from Arvin Sango, Inc. covering new industrial facilities consisting of real property to be located within the District, for a period of 10 years following completion of construction. The IFEC shall not cover personal property.

3. The approval granted in Section 2 above is contingent upon the execution and delivery of the Letter of Agreement described in Section 4 below by Arvin Sango, Inc.

4. In accordance with the requirements of Section 22 of Act 198, wherein a written agreement between Arvin Sango, Inc. and the Township is required in order to document the understanding and the commitment between the parties as a condition of approval of an IFEC, the Township Board hereby approves the Letter of Agreement in the form accompanying this Resolution. When executed and delivered, the Letter of Agreement shall be considered incorporated in this Resolution in full by reference as part of the documentation required to complete the application for the IFEC. The Township Board authorizes the Township Supervisor and the Township Clerk to execute and deliver the Letter of Agreement, and further authorizes and directs the Township Clerk to file a copy of the Letter of Agreement, when executed, with the Michigan Department of Treasury in accordance with Act 198.

5. The Township Clerk shall promptly forward a copy of the application and this Resolution to the State Tax Commission for further consideration upon the payment by Arvin Sango, Inc. of the Township's expenses incurred in connection with the consideration of the application as provided in the Agreement.

6. All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution be and the same hereby are rescinded to the extent of such conflict.

AYES: Members \_\_\_\_\_  
\_\_\_\_\_

NAYS: Members \_\_\_\_\_

RESOLUTION DECLARED ADOPTED.

\_\_\_\_\_  
Angela Westover  
Township Clerk

I HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Township of Northfield, County of Washtenaw, State of Michigan, at a regular meeting held on August 23, 2016, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

\_\_\_\_\_  
Angela Westover  
Township Clerk

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## LETTER OF AGREEMENT

### INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE

The application for an Industrial Facilities Exemption Certificate, as amended, (the "Application") as filed by Arvin Sango, Inc., (the "Applicant") for construction of its industrial facility described therein (the "Project") has been approved by the Township of Northfield, County of Washtenaw, State of Michigan (the "Township"), subject to the following terms and conditions:

1. Applicant hereby stipulates and certifies that it has accurately estimated the value of the real property and expected improvements to the real property on the Application and that the Township may rely on the figures and information represented in the Application.
2. The Township hereby states that it voted in a public meeting on ~~July 12~~, August 23, 2016 to approve an industrial facilities exemption certificate for the Applicant, and the Township agrees to process and approve the Application and to timely forward the completed application to the State Tax Commission for final approval and issuance of said certificate, so long as such application is complete. A complete application shall include this written agreement fully executed, as required by Act 198, Public Acts of Michigan, 1974, as amended ("Act 198").
3. The length of time for which the industrial facilities tax certificate (the "Certificate"), if approved, is ten years from the date of completion of the Project. This Certificate shall apply only to the real property portion of the Project and shall not apply to personal property. The Applicant agrees that promptly after completion of the Project, it shall certify to the Township the actual value of improvements to the real property and that the Township may rely on this information.
4. Within ninety days following completion of the Project, the Applicant shall provide the Township with the actual cost of the Project and the number of new jobs created by completion of the Project, not including jobs transferred from other locations. If the actual cost of the Project is less than the estimated cost of the Project by more than 20%, the Township shall have the right to revoke the Certificate.
5. The Applicant further agrees to submit a report regarding status of employment every year beginning the year after submission of the report required in paragraph 4, on or before July 31 of that year. If employment has not remained or exceeded the number estimated in the Application, an explanation for this shall be included.
6. The Township may request a reduction in the terms of the Certificate, a revocation of the Certificate and/or recovery from the Applicant of the amount of

taxes which were abated to the extent that (1) the construction or expansion of the Project has not been completed within the required time limits, (2) the actual cost of improvements, machinery or equipment are less than the estimated costs set forth in the ~~application~~ Application by more than ten percent (10%), or (3) the estimated employment level has not reached the numbers provided by the Applicant in its Application. The Township may initiate this remedy by sending a copy of this Agreement and a copy of the annual report, along with a copy of the Township Board resolution requesting such action be taken to the State Tax Commission.

7. In order for Applicant to continue to receive the benefits of the Certificate, Applicant must operate within the Township. If Applicant closes, ceases, or moves the operation of the Project outside of the Township, Applicant shall repay to the Township and each taxing authority an amount equal to the amount of all general property taxes that would have been due for the Project if the Certificate had not been issued for each year that the Certificate was in effect, based on the following sentence. If Applicant closes, ceases, or moves the operation of the Project outside of the Township within the first three years after completion of the Project, the Applicant shall repay 100% of all abated taxes; (ii) if occurring during the fourth through seventh years after completion of the Project, the Applicant shall repay 50% of all abated taxes; and (iii) if occurring during the eighth through tenth years after completion of the Project, the Applicant shall repay 25% of all abated taxes.

8. Applicant agrees that so long as the Certificate is in effect, and provided that the assessed or taxable value for the real property and improvements does not exceed 50% of the actual cost of the Project (increased annually by the average increase in non-residential property values within the Township) it shall neither protest to the Board of Review nor file a petition with the Michigan Tax Tribunal or any court or administrative body challenging the assessment or valuation of any real property of the Project and that such action will constitute a substantial default of this Agreement. If in any year during the abatement period and for which the assessed or taxable value for the real property to which the abatement applies does not exceed the limit set forth in the first sentence of this section, Applicant seeks a reduction of the assessed and/or taxable value of the real property to which the abatement applies, Applicant shall immediately refund to the Township and each taxing authority the amount(s) abated during all years covered by the Certificate. Applicant shall also immediately abandon and surrender the Certificate to the Township. Applicant agrees that this is a contractual right and may be enforced in a court of competent jurisdiction. No sanctions hereunder will accrue to Applicant in the event it files an action in the Michigan Tax Tribunal with respect to the abated property in order to correct a clerical error of the Assessor such as an error in addition or subtraction.

Applicant agrees to reimburse the Township for any costs the Township incurs in responding to or contesting any appeal Applicant asserts to any court or administrative agency during the term of this agreement that the true cash value of

the property (real or personal) is other than or different than the amount stated in the tax abatement application except as offset by applicable State Tax Commission Depreciation Table(s) and asset disposals. The costs subject to this section include attorney fees, appraisal costs, filing fees, expert witness fees, travel costs, copying expense, and any other cost or expense reasonably incurred by the Township in responding to or defending against such assertions.

9. The parties hereto further agree that if any of the above referenced conditions are not met within thirty (30) days after written notice by the Township of such failure, thereafter the Township may recommend revocation of the Certificate. The Township shall not recommend such revocation until after a hearing is conducted wherein Applicant shall be offered an opportunity to demonstrate why it has not breached any of the conditions set forth above or any other reasons why the Certificate should not be revoked. Applicant shall be given thirty (30) days written notice of such hearing which shall be conducted by the Township or its designee.

The determination of whether to recommend revocation of the Certificate shall be in the sole discretion of the Board of Trustees of the Township.

After such hearing, the Board of Trustees of the Township may require Applicant to post a performance bond, funded by a percentage of the abated taxes, or may sue for money damages in a court of competent jurisdiction, in lieu of or in addition to recommending revocation of the Certificate. The Township may make a claim against and enforce the terms of the performance bond.

10. In accordance with the State Tax Commission Bulletin No. 3, dated January 1998, the Township and Applicant hereby affirm that no payment(s) in excess of the fee allowed by Act 198, whether referred to as "fees," "payments in lieu of taxes," "donations," or by other like terms, has (have) been made or promised in exchange for favorable consideration of the Application.

11. This Agreement does not supersede, and is subject to, all written agreements, assurances and representations made by the Applicant to the Township in the Application or otherwise, and is further subject to the Township's current adopted policies concerning Industrial Facilities Exemption Certificates.

**Arvin Sango, Inc.**

**Township of Northfield**

By: \_\_\_\_\_

By: \_\_\_\_\_

Township Supervisor

Its: \_\_\_\_\_

Date: \_\_\_\_\_

By: \_\_\_\_\_

Township Clerk

Date: \_\_\_\_\_

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Document comparison by Workshare Compare on Thursday, August 18, 2016  
1:03:10 PM

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Document 2 ID	interwovenSite://BTDMS/DMS/4179437/4
Description	#4179437v4<DMS> - Arvin Sango Tax Abatement Agreement
Rendering set	Standard

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<del>Moved from</del>	
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Style change	
Format change	
<del>Moved deletion</del>	
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Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

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Deletions	2
Moved from	0
Moved to	0
Style change	0
Format changed	0
Total changes	6

## LETTER OF AGREEMENT

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1. Applicant hereby stipulates and certifies that it has accurately estimated the value of the real property and expected improvements to the real property on the Application and that the Township may rely on the figures and information represented in the Application.
2. The Township hereby states that it voted in a public meeting on August 23, 2016 to approve an industrial facilities exemption certificate for the Applicant, and the Township agrees to process and approve the Application and to timely forward the completed application to the State Tax Commission for final approval and issuance of said certificate, so long as such application is complete. A complete application shall include this written agreement fully executed, as required by Act 198, Public Acts of Michigan, 1974, as amended ("Act 198").
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4. Within ninety days following completion of the Project, the Applicant shall provide the Township with the actual cost of the Project and the number of new jobs created by completion of the Project, not including jobs transferred from other locations. If the actual cost of the Project is less than the estimated cost of the Project by more than 20%, the Township shall have the right to revoke the Certificate.
5. The Applicant further agrees to submit a report regarding status of employment every year beginning the year after submission of the report required in paragraph 4, on or before July 31 of that year. If employment has not remained or exceeded the number estimated in the Application, an explanation for this shall be included.
6. The Township may request a reduction in the terms of the Certificate, a revocation of the Certificate and/or recovery from the Applicant of the amount of

taxes which were abated to the extent that (1) the construction or expansion of the Project has not been completed within the required time limits, (2) the actual cost of improvements, machinery or equipment are less than the estimated costs set forth in the Application by more than ten percent (10%), or (3) the estimated employment level has not reached the numbers provided by the Applicant in its Application. The Township may initiate this remedy by sending a copy of this Agreement and a copy of the annual report, along with a copy of the Township Board resolution requesting such action be taken to the State Tax Commission.

7. In order for Applicant to continue to receive the benefits of the Certificate, Applicant must operate within the Township. If Applicant closes, ceases, or moves the operation of the Project outside of the Township, Applicant shall repay to the Township and each taxing authority an amount equal to the amount of all general property taxes that would have been due for the Project if the Certificate had not been issued for each year that the Certificate was in effect, based on the following sentence. If Applicant closes, ceases, or moves the operation of the Project outside of the Township within the first three years after completion of the Project, the Applicant shall repay 100% of all abated taxes; (ii) if occurring during the fourth through seventh years after completion of the Project, the Applicant shall repay 50% of all abated taxes; and (iii) if occurring during the eighth through tenth years after completion of the Project, the Applicant shall repay 25% of all abated taxes.

8. Applicant agrees that so long as the Certificate is in effect, and provided that the assessed or taxable value for the real property and improvements does not exceed 50% of the actual cost of the Project (increased annually by the average increase in non-residential property values within the Township) it shall neither protest to the Board of Review nor file a petition with the Michigan Tax Tribunal or any court or administrative body challenging the assessment or valuation of any real property of the Project and that such action will constitute a substantial default of this Agreement. If in any year during the abatement period and for which the assessed or taxable value for the real property to which the abatement applies does not exceed the limit set forth in the first sentence of this section, Applicant seeks a reduction of the assessed and/or taxable value of the real property to which the abatement applies, Applicant shall immediately refund to the Township and each taxing authority the amount(s) abated during all years covered by the Certificate. Applicant shall also immediately abandon and surrender the Certificate to the Township. Applicant agrees that this is a contractual right and may be enforced in a court of competent jurisdiction. No sanctions hereunder will accrue to Applicant in the event it files an action in the Michigan Tax Tribunal with respect to the abated property in order to correct a clerical error of the Assessor such as an error in addition or subtraction.

Applicant agrees to reimburse the Township for any costs the Township incurs in responding to or contesting any appeal Applicant asserts to any court or administrative agency during the term of this agreement that the true cash value of the property (real or personal) is other than or different than the amount stated in

the tax abatement application except as offset by applicable State Tax Commission Depreciation Table(s) and asset disposals. The costs subject to this section include attorney fees, appraisal costs, filing fees, expert witness fees, travel costs, copying expense, and any other cost or expense reasonably incurred by the Township in responding to or defending against such assertions.

9. The parties hereto further agree that if any of the above referenced conditions are not met within thirty (30) days after written notice by the Township of such failure, thereafter the Township may recommend revocation of the Certificate. The Township shall not recommend such revocation until after a hearing is conducted wherein Applicant shall be offered an opportunity to demonstrate why it has not breached any of the conditions set forth above or any other reasons why the Certificate should not be revoked. Applicant shall be given thirty (30) days written notice of such hearing which shall be conducted by the Township or its designee.

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10. In accordance with the State Tax Commission Bulletin No. 3, dated January 1998, the Township and Applicant hereby affirm that no payment(s) in excess of the fee allowed by Act 198, whether referred to as "fees," "payments in lieu of taxes," "donations," or by other like terms, has (have) been made or promised in exchange for favorable consideration of the Application.

11. This Agreement does not supersede, and is subject to, all written agreements, assurances and representations made by the Applicant to the Township in the Application or otherwise, and is further subject to the Township's current adopted policies concerning Industrial Facilities Exemption Certificates.

**Arvin Sango, Inc.**

**Township of Northfield**

By: \_\_\_\_\_

By: \_\_\_\_\_

Township Supervisor

Its: \_\_\_\_\_

Date: \_\_\_\_\_

By: \_\_\_\_\_

Township Clerk

Date: \_\_\_\_\_

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# Application for Industrial Facilities Tax Exemption Certificate

Issued under authority of Public Act 198 of 1974, as amended. Filing is mandatory.

**INSTRUCTIONS:** File the original and two copies of this form and the required attachments (three complete sets) with the clerk of the local government unit. The State Tax Commission (STC) requires two complete sets (one original and one copy). One copy is retained by the clerk. If you have any questions regarding the completion of this form, call (517) 373-3302.

To be completed by Clerk of Local Government Unit	
Signature of Clerk	Date Received by Local Unit <span style="font-size: 1.5em;">8/18/16</span>
STC Use Only	
Application Number	Date Received by STC

## APPLICANT INFORMATION

All boxes must be completed.

1a. Company Name (Applicant must be the occupant/operator of the facility) <b>Arvin Sango, Inc.</b>	1b. Standard Industrial Classification (SIC) Code - Sec. 2(10) (4 or 6 Digit Code) <b>3714</b>
1c. Facility Address (City, State, ZIP Code) (real and/or personal property location) <b>955 E. North Territorial, Whitmore Lake, MI 48189</b>	1d. City/Township/Village (indicate which) <span style="float: right;">1e. County</span> <b>Northfield Township</b> <span style="float: right;"><b>Washtenaw</b></span>
2. Type of Approval Requested <input checked="" type="checkbox"/> New (Sec. 2(5)) <input type="checkbox"/> Transfer <input type="checkbox"/> Speculative Building (Sec. 3(8)) <input type="checkbox"/> Rehabilitation (Sec. 3(6)) <input type="checkbox"/> Research and Development (Sec. 2(10)) <input type="checkbox"/> Increase/Amendment	3a. School District where facility is located      3b. School Code <b>Whitmore Lake Public Schools</b> <b>81140</b>
4. Amount of years requested for exemption (1-12 Years) <b>12</b>	

5. Per section 5, the application shall contain or be accompanied by a general description of the facility and a general description of the proposed use of the facility, the general nature and extent of the restoration, replacement, or construction to be undertaken, a descriptive list of the equipment that will be part of the facility. Attach additional page(s) if more room is needed.

Arvin Sango, Inc. (ASI) intends to build a new industrial facility for the Research & Development of exhaust systems. The building will be 40,000 square feet, and will contain several machines large machines. Arvin Sango is a Japanese company whose North American Headquarters is located in Indiana. ASI is a supplier to Toyota Moto Corp., and has chosen this region for their R&D facility due to its proximity to Toyota's Technical Center.

6a. Cost of land and building improvements (excluding cost of land) * Attach list of improvements and associated costs. * Also attach a copy of building permit if project has already begun.	\$13,671,000 Real Property Costs
6b. Cost of machinery, equipment, furniture and fixtures Attach itemized listing with month, day and year of beginning of installation, plus total	\$4,345,296 Personal Property Costs
6c. Total Project Costs * Round Costs to Nearest Dollar	\$18,016,296 Total of Real & Personal Costs

7. Indicate the time schedule for start and finish of construction and equipment installation. Projects must be completed within a two year period of the effective date of the certificate unless otherwise approved by the STC.

	Begin Date (M/D/Y)	End Date (M/D/Y)	
Real Property Improvements	06/15/16	06/15/17	<input checked="" type="checkbox"/> Owned <input type="checkbox"/> Leased
Personal Property Improvements	6/15/16	06/15/17	<input checked="" type="checkbox"/> Owned <input type="checkbox"/> Leased

8. Are State Education Taxes reduced or abated by the Michigan Economic Development Corporation (MEDC)? If yes, applicant must attach a signed MEDC Letter of Commitment to receive this exemption.     Yes     No

9. No. of existing jobs at this facility that will be retained as a result of this project.    0      10. No. of new jobs at this facility expected to create within 2 years of completion.    9

11. Rehabilitation applications only: Complete a, b and c of this section. You must attach the assessor's statement of SEV for the entire plant rehabilitation district and obsolescence statement for property. The Taxable Value (TV) data below must be as of December 31 of the year prior to the rehabilitation.

a. TV of Real Property (excluding land)		
b. TV of Personal Property (excluding inventory)		
c. Total TV		

12a. Check the type of District the facility is located in:  
 Industrial Development District     Plant Rehabilitation District

12b. Date district was established by local government unit (contact local unit)    TBD      12c. Is this application for a speculative building (Sec. 3(8))?  
 Yes     No

**APPLICANT CERTIFICATION - complete all boxes.**

The undersigned, authorized officer of the company making this application certifies that, to the best of his/her knowledge, no information contained herein or in the attachments hereto is false in any way and that all are truly descriptive of the industrial property for which this application is being submitted.

It is further certified that the undersigned is familiar with the provisions of P.A. 198 of 1974, as amended, being Sections 207.551 to 207.572, inclusive, of the Michigan Compiled Laws; and to the best of his/her knowledge and belief, (s)he has complied or will be able to comply with all of the requirements thereof which are prerequisite to the approval of the application by the local unit of government and the issuance of an Industrial Facilities Exemption Certificate by the State Tax Commission.

13a. Preparer Name Thomas Christen	13b. Telephone Number 248-318-3262	13c. Fax Number N/A	13d. E-mail Address thomas.christen@arvinsang o.cor
14a. Name of Contact Person Thomas Christen	14b. Telephone Number 248-318-3262	14c. Fax Number N/A	14d. E-mail Address thomas.christen@arvinsang o.com
15a. Name of Company Officer (No Authorized Agents) Dan Baughman			
15b. Signature of Company Officer (No Authorized Agents) <i>Dan N. Baughman</i>		15c. Fax Number 812-273-8339	15d. Date 8/18/16
15e. Mailing Address (Street, City, State, ZIP Code) 2905 Wilson Avenue, Madison IN 47250		15f. Telephone Number 812-273-8179	15g. E-mail Address dan.baughman@arvinsango.com

**LOCAL GOVERNMENT ACTION & CERTIFICATION - complete all boxes.**

This section must be completed by the clerk of the local governing unit before submitting application to the State Tax Commission. Check items on file at the Local Unit and those included with the submittal.

16. Action taken by local government unit <input type="checkbox"/> Abatement Approved for _____ Yrs Real (1-12), _____ Yrs Pers (1-12) After Completion <input type="checkbox"/> Yes <input type="checkbox"/> No  <input type="checkbox"/> Denied (Include Resolution Denying)		16b. The State Tax Commission Requires the following documents be filed for an administratively complete application: <b>Check or indicate N/A if Not Applicable</b> <input type="checkbox"/> 1. Original Application plus attachments, and one complete copy <input type="checkbox"/> 2. Resolution establishing district <input type="checkbox"/> 3. Resolution approving/denying application. <input type="checkbox"/> 4. Letter of Agreement (Signed by local unit and applicant) <input type="checkbox"/> 5. Affidavit of Fees (Signed by local unit and applicant) <input type="checkbox"/> 6. Building Permit for real improvements if project has already begun <input type="checkbox"/> 7. Equipment List with dates of beginning of installation <input type="checkbox"/> 8. Form 3222 (if applicable) <input type="checkbox"/> 9. Speculative building resolution and affidavits (if applicable)	
16a. Documents Required to be on file with the Local Unit <b>Check or Indicate N/A if Not Applicable</b> <input type="checkbox"/> 1. Notice to the public prior to hearing establishing a district. <input type="checkbox"/> 2. Notice to taxing authorities of opportunity for a hearing. <input type="checkbox"/> 3. List of taxing authorities notified for district and application action. <input type="checkbox"/> 4. Lease Agreement showing applicants tax liability.		16c. LUCI Code  16d. School Code	
17. Name of Local Government Body		18. Date of Resolution Approving/Denying this Application	

Attached hereto is an original application and all documents listed in 16b. I also certify that all documents listed in 16a are on file at the local unit for inspection at any time, and that any leases show sufficient tax liability.

19a. Signature of Clerk	19b. Name of Clerk	19c. E-mail Address
19d. Clerk's Mailing Address (Street, City, State, ZIP Code)		
19e. Telephone Number	19f. Fax Number	

State Tax Commission Rule Number 57: Complete applications approved by the local unit and received by the State Tax Commission by October 31 each year will be acted upon by December 31. Applications received after October 31 may be acted upon in the following year.

Local Unit: Mail one original and one copy of the completed application and all required attachments to:

**Michigan Department of Treasury  
State Tax Commission  
PO Box 30471  
Lansing, MI 48909**

(For guaranteed receipt by the STC, it is recommended that applications are sent by certified mail.)

STC USE ONLY				
<input type="checkbox"/> LUCI Code	<input type="checkbox"/> Begin Date Real	<input type="checkbox"/> Begin Date Personal	<input type="checkbox"/> End Date Real	<input type="checkbox"/> End Date Personal