WHEATLAND TOWNSHIP
MECOSTA COUNTY, MICHIGAN

RESOLUTION NO. 2026-010

A RESOLUTION TO APPROVE AN APPLICATION FOR AN INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE FOR MICHIGAN MILK PRODUCERS ASSOCIATION

WHEREAS, Public Act 198 of 1974, as amended, the Plant Rehabilitation and Industrial Development Districts Act ("Act 198"), authorizes the Township Board to approve applications for Industrial Facilities Exemption Certificates;

WHEREAS, by Resolution No. adopted on July 20, 2026, the Township Board established the Michigan Milk Producers Association Industrial Development District, encompassing the property described on Exhibit A attached to this Resolution;

WHEREAS, Michigan Milk Producers Association ("MMPA") filed an Application for Industrial Facilities Tax Exemption Certificate (Treasury Form 1012) with the Wheatland Township Supervisor December 7, 2025 for a new facility located at 311 N. Sheridan Avenue, Remus, Michigan 49340 (the "Application");

WHEREAS, MMPA has represented that its written request to establish the Michigan Milk Producers Association Industrial Development District was submitted before construction or other project work commenced, but that the completed Form 1012 was filed after project commencement;

WHEREAS, MMPA submitted with the Application a written request asking the State Tax Commission to consider the Application notwithstanding its timing, explaining that MMPA coordinated separate PA 198 applications for Wheatland Township and the City of Ovid through a single consolidated MEDC engagement and needed to align project descriptions, eligibility considerations, cost information, and local review processes and relay MEDC guidance to each local governmental unit;

WHEREAS, MMPA has further advised that the MEDC project-tracking process permits the State Tax Commission to consider relation-back or other late-entry treatment based on the MEDC project record, and the Township Board supports MMPA's request for any such treatment that the State Tax Commission determines is available;

WHEREAS, the Application describes redevelopment of an approximately 13.24-acre dormant industrial site, including substantial renovation of an approximately 82,500-square-foot, two-story industrial building and related site improvements, for cottage cheese production;

WHEREAS, the Application identifies estimated real-property investment of $43,696,099, estimated machinery and equipment investment of $37,032,395, and total estimated project investment of $80,728,494;

WHEREAS, the Application requests a twelve (12)-year exemption, identifies September 1, 2025 as the commencement date for real property improvements and March 1, 2026 as the anticipated completion date, and estimates creation of fifty-three (53) new jobs within two years of completion. Any personal property improvements referred to in the Application are for informational purposes only, are subject to a State Essential Services Assessment Abatement previously approved by the Michigan Strategic Fund, and are not included in any approval by Wheatland Township;

WHEREAS, MMPA has submitted a Michigan Economic Development Corporation incentive commitment supporting, among other incentives, a twelve (12)-year Industrial Facilities Exemption and a requested State Education Tax abatement for the Wheatland Township project;

WHEREAS, the Township Clerk provided written notice of the Application and the hearing to the Township Assessor and to the legislative body of each taxing unit that levies ad valorem property taxes in Wheatland Township, and afforded the applicant, the assessor, and representatives of the affected taxing units an opportunity to be heard; and

WHEREAS, on July 20, 2026, at 7:00 p.m., the Township Board held a public hearing on the Application and considered all comments and objections presented.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWNSHIP BOARD OF WHEATLAND TOWNSHIP, MECOSTA COUNTY, MICHIGAN, AS FOLLOWS:

1. The recitals above are incorporated as findings of the Township Board.

2. The Township Board finds that the Application relates to a construction program that, when completed, constitutes a new facility within the meaning of Act 198 and is situated within a duly established industrial development district.

3. The Township Board finds that MMPA's written request to establish the Industrial Development District preceded commencement of construction or other project work. The Township Board acknowledges that the completed Form 1012 was filed after project commencement and supports MMPA's request that the State Tax Commission accept and consider the Application notwithstanding its timing, including through any relation-back or other late-entry treatment available based on the MEDC project record. The final determination of the Application's timeliness and eligibility remains with the State Tax Commission.

4. The Township Board finds that completion and operation of the new facility has a reasonable likelihood of creating employment in Wheatland Township, including approximately fifty-three (53) new jobs within two years after completion.

5. The Township Board finds and determines that granting the Industrial Facilities Exemption Certificate, considered together with the aggregate amount of industrial facilities exemption certificates previously granted and currently in force, shall not have the effect of substantially impeding the operation of Wheatland Township or impairing the financial soundness of a taxing unit that levies ad valorem property taxes in Wheatland Township. If the aggregate state equalized valuation exceeds the threshold described in MCL 207.559(1), this approval remains subject to the separate finding and approval required of the State Tax Commission and State Treasurer.

6. The Application is approved for an Industrial Facilities Exemption Certificate for a period of 12 years for the Real Property Component of the new facility, with estimated qualifying real property investment of $43,696,099, subject to final determination of eligible costs by the Township Assessor and the State Tax Commission.

7. The estimated $37,032,395 Personal Property Component was provided for informational purposes and is not approved under this Resolution to the extent that the personal property qualifies as eligible manufacturing personal property under MCL 211.9m, consistent with MCL 207.556(2). Nothing in this Resolution limits MMPA from claiming any separate personal property exemption or State Essential Services Assessment Abatement relief for which the property qualifies or which is approved by another unit of government, including but not limited to the Michigan Strategic Fund or its delegate.

8. Approval is conditioned upon execution by MMPA and authorized Township officials of the written agreement required by MCL 207.572 and an affidavit confirming that no payment of any kind in excess of the fee permitted by Act 198 has been made or promised in exchange for favorable consideration of the Application.

9. Within thirty (30) days after completion of the project, MMPA shall provide written notice to the Township Assessor and the State Tax Commission of the date of completion and final investment cost, as required by applicable State Tax Commission rules.

10. The requested State Education Tax abatement is separate from this local approval and remains subject to the approval and requirements of the State Treasurer and other applicable state authorities.

11. The Township Clerk is authorized and directed to complete the local government action and certification section of the Application, indicate approval for 12 years for the Real Property Component, and forward the Application and all required supporting documents to the State Tax Commission. The forwarded materials shall include MMPA's written request for consideration notwithstanding the timing of the Application, the MEDC commitment letter, and any MEDC project-record documentation supporting the requested relation-back or other late-entry treatment.

12. This approval is expressly conditioned upon the State Tax Commission accepting the Application for consideration notwithstanding its timing and issuing the Industrial Facilities Exemption Certificate, and is otherwise effective immediately upon adoption.

13. The starting date for the exemption shall be January 1, 2027.

The foregoing resolution was offered by Township Board Member : Lee Carte

and supported by Township Board Member: Ethan McNeal

AYES: Lee Carte, Ethan McNeal, Mike Storey, Julie Sellers

NAYS: Kim Thiel

ABSTAIN: N/A

ABSENT: N/A

RESOLUTION DECLARED ADOPTED.

Dated: July 20, 2026

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Wheatland Township Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Wheatland Township, Mecosta County, Michigan, at a regular or special meeting held on July 20, 2026, and that public notice of that meeting was given pursuant to and in compliance with the Michigan Open Meetings Act, 1976 PA 267, as amended.

Dated: July 20, 2026

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Wheatland Township Clerk

EXHIBIT A
PROPERTY DESCRIPTION

Approximately 13.24 acres consisting of the following five (5) parcels:

Property Address:	311 N. Sheridan Ave., Remus, MI 49340
Tax Parcel No.:	5412-016-023-000
Legal Description:	SEC 16 T14N R07W BEG AT NE COR BLK 1 ORIG PLAT VILL OF REMUS TH N 88 DEG 30 M W 720 FT TH N 29 DEG 26 M W 627.79 FT TH S 88 30 M E 1082.7 FT TH S 1 DEG 30 M W 538.5 FT TH N 88 DEG 30 M W 40 FT TO POB EXC PORTION WITHIN PLAT OF VILLAGE OF REMUS
Property Address:	N/A
Tax Parcel No.:	5412-082-002-000
Legal Description:	SEC 16 T14N R08W VILLAGE OF REMUS O P BLK 1 LOTS 3, 4, 5, 6, 7, 8 AND PORTION OF ABANDONED MECOSTA AVE LYING N OF SAID LOTS BETWEEN M-66 AND CTRLINE OF ABANDONED ELM ST ALSO E 1/2 OF ABANDON ELM ST LYING N OF ALLEY
Property Address:	N/A
Tax Parcel No.:	5412-082-008-000
Legal Description:	SEC 16 T14N R07W VILLAGE OF REMUS O P BLK 2 LOT 1, 2, 3 ALSO BLK 2 LOT E AND PORTION OF ABANDONED MECOSTA AVE LYING N OF SAID LOTS BEGINNING AT CTRLINE OF ABANDONED ELM ST TO E LINE OF OLD RR R/W AND W PORTION OF ABANDONED ELM ST LYING N OF ALLEY
Property Address:	N/A
Tax Parcel No.:	5412-082-004-000
Legal Description:	SEC 16 T14N R07W VILLIAGE OF REMUS O P BLK 1 E 35 FT OF LOT 10 & W 1/2 LOT 11
Property Address:	N/A
Tax Parcel No.:	5412-082-005-000
Legal Description:	SEC 16 T14N OR7W VILLAGE OF REMUS O P BLK 1 E 1/2 LOT 11 & ENTIRE 12, & W 1/2 13