ATTACHMENT C

CITY OF ROCHESTER HILLS

ssessing Department

Kurt A. Dawson, Assessor/Treasurer

DATE: January 31, 2008

TO:

City Council

RE:

Alternative Energy Exemption

Cobasys, LLC

I have reviewed the personal property that the Michigan NextEnergy Authority (MNEA) has certified as Alternative Energy Personal Property for Cobasys, LLC, in the correspondence dated January 23, 2008 and made the following determinations: The listed property is classified as personal property; the listed personal property has not been previously subject to taxation under the general property tax act; and, the listed personal property has not been exempted from taxes under the general property tax act.