

ATTACHMENT C

CITY OF ROCHESTER HILLS

**A**ssessing  
Department

Kurt A. Dawson, Assessor/Treasurer 

DATE: February 3, 2006

TO: City Council

RE: Alternative Energy Exemption  
Ovonic Battery Company

I have reviewed the personal property that the Michigan NextEnergy Authority (MNEA) has certified as Alternative Energy Personal property for Ovonic Battery Company, in the correspondence dated January 9, 2006 and made the following determinations: The listed property is classified as personal property; The listed personal property has not be 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.