CITY OF ROCHESTER HILLS

Assessing Department

Kurt A. Dawson, Assessor/Treasurer

DATE: February 5, 2007

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 5, 2007 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.