

Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.

(2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.

(3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.

(4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).

(5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.

(7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

As Amended by
2003 Public Act No. 247,
Approved December 29, 2003

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0147**
BERRIEN COUNTY
BERRIEN TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-04-0020-0012-09-1	Property Owner:	BRADLEY & REBECCA OSBORN
Classification:	REAL		9893 MYES CT.
County:	BERRIEN COUNTY		BERRIEN SPRINGS, MI 49103
Assessment Unit:	BERRIEN TWP.	Assessing Officer / Equalization Director:	ANGELA J. KIRBY, ASSR.
School District:	BERRIEN SPRINGS		8916 M-140
			BERRIEN CENTER, MI 49102

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$15,800	\$80,200	\$80,200	\$64,400
TAXABLE VALUE				
2013	\$15,800	\$70,451	\$70,451	\$54,651

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0129**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	0105-07-880-0	Property Owner:	KIP ETHERIDGE DDS, PC
Classification:	PERSONAL		736 CAPITAL AVE., SW
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015-5018
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$180,613	\$162,483	\$162,483	(\$18,130)

TAXABLE VALUE				
2013	\$180,613	\$162,483	\$162,483	(\$18,130)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0156**
GLADWIN COUNTY
BILLINGS TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	030-023-200-002-01	Property Owner:	EVANS, WAYNE & NYLA, ETAL
Classification:	REAL		1046 ESTEY ROAD
County:	GLADWIN COUNTY		BEAVERTON, MI 48612
Assessment Unit:	BILLINGS TWP.	Assessing Officer / Equalization Director:	DEBRA A. BORROW, ASSR.
School District:	BEAVERTON		1050 ESTEY ROAD
			BEAVERTON, MI 48612

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$21,400	\$18,154	\$18,154	(\$3,246)
TAXABLE VALUE				
2012	\$18,014	\$15,199	\$15,199	(\$2,815)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0132**
JACKSON COUNTY
BLACKMAN TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-000-08-16-152-008-00	Property Owner:	PAUL AND BETTY BROCKIE
Classification:	REAL		3027 HENDEE ROAD
County:	JACKSON COUNTY		JACKSON, MI 49201
Assessment Unit:	BLACKMAN TWP.	Assessing Officer / Equalization Director:	EVELYN E. MARKOWSKI, ASSR.
School District:	NORTHWEST		1990 W. PARNALL
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$51,996	\$51,996	\$51,996	\$0
TAXABLE VALUE				
2013	\$0	\$49,146	\$49,146	\$49,146

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0034**
KALKASKA COUNTY
CLEARWATER TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	40-004-015-018-25	Property Owner:	CHARISE SPINK
Classification:	REAL		7528 BLAKE AVENUE
County:	KALKASKA COUNTY		RAPID CITY, MI 49676
Assessment Unit:	CLEARWATER TWP.	Assessing Officer / Equalization Director:	DAWN M. KUHNS, ASSR.
School District:	KALKASKA		P.O. BOX 1
			RAPID CITY, MI 49676

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$17,800	\$3,700	\$3,700	(\$14,100)
TAXABLE VALUE				
2012	\$13,626	\$2,189	\$2,189	(\$11,437)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0143**
KENT COUNTY
ADA TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-15-09-302-002	Property Owner:	RONALD P. HOOGMOED
Classification:	REAL		6475 BRIDLEWOOD CT NE
County:	KENT COUNTY		ADA, MI 49301
Assessment Unit:	ADA TWP.	Assessing Officer / Equalization Director:	DEBRA S. RASHID, ASSR.
School District:	FOREST HILLS		7330 THORNAPPLE RIVER ROAD, BOX 370
			ADA, MI 49301

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$247,100	\$238,500	\$238,500	(\$8,600)
2013	\$258,200	\$249,000	\$249,000	(\$9,200)
TAXABLE VALUE				
2012	\$247,100	\$238,500	\$238,500	(\$8,600)
2013	\$253,900	\$249,000	\$249,000	(\$4,900)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-13-1180**
KENT COUNTY
CANNON TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-11-04-200-065	Property Owner:	DENNIS A. COOL
Classification:	REAL		8180 MYERS LAKE AVE NE
County:	KENT COUNTY		ROCKFORD, MI 49341
Assessment Unit:	CANNON TWP.	Assessing Officer / Equalization Director:	MATTHEW S. FRAIN, ASSR.
School District:	ROCKFORD		6878 BELDING ROAD N.E.
			ROCKFORD, MI 49341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$157,300	\$176,000	\$176,000	\$18,700
2012	\$151,500	\$170,200	\$170,200	\$18,700
2013	\$152,600	\$171,300	\$171,300	\$18,700
TAXABLE VALUE				
2011	\$150,922	\$169,622	\$169,622	\$18,700
2012	\$151,500	\$170,200	\$170,200	\$18,700
2013	\$152,179	\$171,300	\$171,300	\$19,121

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 17, 2014

Docket Number: 154-13-1181
KENT COUNTY
CANNON TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-11-04-200-062	Property Owner:	MICHAEL A. COOL
Classification:	REAL		8190 MYERS LAKE AVE. NE
County:	KENT COUNTY		ROCKFORD, MI 49341
Assessment Unit:	CANNON TWP.	Assessing Officer / Equalization Director:	MATTHEW S. FRAIN, ASSR.
School District:	ROCKFORD		6878 BELDING ROAD N.E.
			ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$105,200	\$86,500	\$86,500	(\$18,700)
2012	\$101,500	\$82,800	\$82,800	(\$18,700)
2013	\$102,300	\$83,600	\$83,600	(\$18,700)
TAXABLE VALUE				
2011	\$104,242	\$85,542	\$85,542	(\$18,700)
2012	\$101,500	\$82,800	\$82,800	(\$18,700)
2013	\$102,018	\$83,600	\$83,600	(\$18,418)

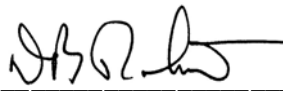
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Reason for Amendment :
The State Tax Commission determined to approve the change in the Requested Taxable Value and Net Increase/Decrease Value for the 2012 Tax Year, and to approve the change in the Original Taxable Value and Requested Taxable Value and Net Increase/Decrease Value for the 2013 tax year.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0104**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-789	Property Owner:	SIGNATURE CONSTRUCTION SERVICES
Classification:	PERSONAL		3704 MILLCREEK DR.
County:	KENT COUNTY		COMSTOCK PARK, MI 49341
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN, ASSR.
School District:	COMSTOCK PARK		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$191,600	\$56,600	\$56,600	(\$135,000)
2013	\$249,100	\$52,600	\$52,600	(\$196,500)
TAXABLE VALUE				
2012	\$191,600	\$56,600	\$56,600	(\$135,000)
2013	\$249,100	\$52,600	\$52,600	(\$196,500)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0145**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-410	Property Owner:	TIM HORTONS USA, INC.
Classification:	PERSONAL		SUITE 236
County:	KENT COUNTY		4150 TULLER ROAD
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	DUBLIN, OH 43017
School District:	NORTHVIEW		TERESA M. ZIMMERMAN, ASSR.
			6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$150,000	\$160,100	\$160,100	\$10,100
TAXABLE VALUE				
2014	\$150,000	\$160,100	\$160,100	\$10,100

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0155**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-223	Property Owner:	HEALTHCARESOURCE INC.
Classification:	PERSONAL		400 TRADE CTR, STE 3900
County:	KENT COUNTY		WOBURN, MA 01801-7463
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$6,100	\$5,100	\$5,100	(\$1,000)

TAXABLE VALUE				
2014	\$6,100	\$5,100	\$5,100	(\$1,000)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014

Docket Number: 154-14-0160
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-464	Property Owner:	AVASURE HOLDINGS, INC.
Classification:	PERSONAL		6350 JUPITER AVE NE, STE 100
County:	KENT COUNTY		BELMONT, MI 49306
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN, ASSR.
School District:	ROCKFORD		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$21,200	\$21,200	\$21,200
TAXABLE VALUE				
2014	\$0	\$21,200	\$21,200	\$21,200

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0161**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-465	Property Owner:	AVASURE LLC
Classification:	PERSONAL		6350 JUPITER AVE., STE. 100
County:	KENT COUNTY		BELMONT, MI 49306
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN, ASSR.
School District:	ROCKFORD		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$2,400	\$2,400	\$2,400
TAXABLE VALUE				
2014	\$0	\$2,400	\$2,400	\$2,400

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0162**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-643	Property Owner:	ROK SYSTEMS, LLC
Classification:	PERSONAL		6350 JUPITER AVE. NE, STE 100
County:	KENT COUNTY		BELMONT, MI 49306
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN, ASSR.
School District:	ROCKFORD		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$14,800	\$0	\$0	(\$14,800)
TAXABLE VALUE				
2014	\$14,800	\$0	\$0	(\$14,800)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0109**
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-21-479-026	Property Owner:	MEDRIDGE INVESTMENTS, LLC
Classification:	REAL		25631 LITTLE MACK
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$2,468,000	\$2,036,300	\$2,036,300	(\$431,700)
2013	\$2,150,200	\$1,772,000	\$1,772,000	(\$378,200)
2014	\$2,415,200	\$1,971,241	\$1,971,241	(\$443,959)
TAXABLE VALUE				
2012	\$2,468,000	\$2,036,300	\$2,036,300	(\$431,700)
2013	\$2,150,200	\$1,772,000	\$1,772,000	(\$378,200)
2014	\$2,184,600	\$1,800,300	\$1,800,300	(\$384,300)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0157**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-29-101-022-001
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF STERLING HEIGHTS

School District: WARREN CONSOLIDATED

Property Owner:
SOMERSET FAMILY MEDICINE
NEIL D. JADDOU, MD PC
1615 W. BIG BEAVER, STE. A4
TROY, MI 48084-3501

Assessing Officer / Equalization Director:
DWAYNE G. MCLACHLAN, ASSR.
40555 UTICA ROAD, BOX 8009
STERLING HEIGHTS, MI 48311-8009

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$2,500	\$47,100	\$47,100	\$44,600
TAXABLE VALUE				
2014	\$2,500	\$47,100	\$47,100	\$44,600

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0148**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-019-003	Property Owner:	TROY LASER & FAB, LLC
Classification:	PERSONAL		23720 DEQUINDRE
County:	MACOMB COUNTY		WARREN, MI 48091
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$400,000	\$804,888	\$804,888	\$404,888
TAXABLE VALUE				
2014	\$400,000	\$804,888	\$804,888	\$404,888

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0149**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-05-567-279	Property Owner:	DISTRICT COUNCIL 1M
Classification:	PERSONAL		14587 BARBER AVENUE
County:	MACOMB COUNTY		WARREN, MI 48088
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN WOODS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$20,000	\$45,602	\$45,602	\$25,602
TAXABLE VALUE				
2014	\$20,000	\$45,602	\$45,602	\$25,602

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0146**
MONROE COUNTY
IDA TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5808-001-003-00	Property Owner:	JEFFREY G. BAZICK
Classification:	REAL		6386 DARBY ROAD
County:	MONROE COUNTY		MONROE, MI 48161
Assessment Unit:	IDA TWP.	Assessing Officer / Equalization Director:	PAMELA A. BROOKS, ASSR.
School District:	IDA		3016 LEWIS AVENUE
			IDA, MI 48140

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$74,160	\$74,160	\$74,160
TAXABLE VALUE				
2014	\$0	\$74,160	\$74,160	\$74,160

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0027**
MONROE COUNTY
LASALLE TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 58-09-020-052-00	Property Owner:
Classification: REAL	HELEN HEMELGARN
County: MONROE COUNTY	2515 E. STEIN ROAD
Assessment Unit: LASALLE TWP.	LA SALLE, MI 48145
School District: MASON	Assessing Officer / Equalization Director:
	CHRISTINE FRICKE-EICHLER, ASSR.
	4111 LA PLAISANCE ROAD, BOX 46
	LASALLE, MI 48145

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$49,100	\$0	\$0	(\$49,100)
TAXABLE VALUE				
2012	\$22,969	\$0	\$0	(\$22,969)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 22, 2014

Docket Number: 154-14-0150
MUSKEGON COUNTY
MUSKEGON TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 61-10-730-000-0005-00
Classification: REAL
County: MUSKEGON COUNTY
Assessment Unit: MUSKEGON TWP.
School District: REETHS PUFFER

Property Owner:
LOUISE MELTON
521 E. RIVER ROAD
MUSKEGON, MI 49445

Assessing Officer / Equalization Director:
PENNY L. GOOD, ASSR.
1990 E. APPLE AVENUE
MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$500	\$500	\$500
TAXABLE VALUE				
2014	\$0	\$500	\$500	\$500


The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Reason for Amendment :
The State Tax Commission determined to approve the change to correct the Assessment Unit listed.



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 22, 2014

Docket Number: 154-14-0151
MUSKEGON COUNTY
MUSKEGON TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 61-10-730-000-0006-00
Classification: REAL
County: MUSKEGON COUNTY
Assessment Unit: MUSKEGON TWP.
School District: REETHS PUFFER

Property Owner:
LOUISE MELTON
521 E. RIVER ROAD
MUSKEGON, MI 49445

Assessing Officer / Equalization Director:
PENNY L. GOOD, ASSR.
1990 E. APPLE AVENUE
MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$500	\$500	\$500
TAXABLE VALUE				
2014	\$0	\$500	\$500	\$500


The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Reason for Amendment :
The State Tax Commission determined to approve the change to correct the Assessment Unit listed.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0152**
MUSKEGON COUNTY
MUSKEGON TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-10-720-002-0007-00	Property Owner:	LORETTA GRIGGS
Classification:	REAL		1850 MILDRED ST.
County:	MUSKEGON COUNTY		MUSKEGON, MI 49445
Assessment Unit:	MUSKEGON TWP.	Assessing Officer / Equalization Director:	PENNY L. GOOD, ASSR.
School District:	REETHS PUFFER		1990 E. APPLE AVENUE
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$700	\$700	\$700
TAXABLE VALUE				
2014	\$0	\$700	\$700	\$700

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0131**
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-99-00-261-286	Property Owner:	COASTAL AUTOMOTIVE LLC
Classification:	PERSONAL		2871 RESEARCH DRIVE
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48309
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT A. DAWSON, ASSR.
School District:	AVONDALE		1000 ROCHESTER HILLS DRIVE
			ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$245,000	\$424,170	\$424,170	\$179,170
TAXABLE VALUE				
2014	\$245,000	\$424,170	\$424,170	\$179,170

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0105**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-332-880	Property Owner:	PURE REJUVENATION CENTER
Classification:	PERSONAL		SUITE 290
County:	OAKLAND COUNTY		4550 INVESTMENT
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	TROY, MI 48098
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$79,460	\$47,200	\$47,200	(\$32,260)
2013	\$70,300	\$43,450	\$43,450	(\$26,850)
TAXABLE VALUE				
2012	\$79,460	\$47,200	\$47,200	(\$32,260)
2013	\$70,300	\$43,450	\$43,450	(\$26,850)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0133**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-753-920	Property Owner:	BAYTREE NATIONAL BANK & TRUST COMPANY 1611 N. INTERSTATE 35E CARROLLTON, TX 75006-8616
Classification:	PERSONAL	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285
County:	OAKLAND COUNTY		
Assessment Unit:	CITY OF TROY		
School District:	TROY		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$21,600	\$21,600	\$21,600
TAXABLE VALUE				
2013	\$0	\$21,600	\$21,600	\$21,600

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0134**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-403-980	Property Owner:	BONEFISH GRILL #8310
Classification:	PERSONAL		C/O RYAN LLC
County:	OAKLAND COUNTY		PO BOX 460049
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	HOUSTON, TX 77056
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$75,000	\$121,970	\$121,970	\$46,970
TAXABLE VALUE				
2014	\$75,000	\$121,970	\$121,970	\$46,970

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0135**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-403-990	Property Owner:	CARRABBAS ITALIAN GRILL #7309
Classification:	PERSONAL		C/O RYAN LLC
County:	OAKLAND COUNTY		PO BOX 460049
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	HOUSTON, TX 77056
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$75,000	\$158,690	\$158,690	\$83,690
TAXABLE VALUE				
2014	\$75,000	\$158,690	\$158,690	\$83,690

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0136**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-052-011	Property Owner:	KROGER CO OF MICHIGAN #D-487
Classification:	PERSONAL		PROPERTY TAX - 7TH FLR.
County:	OAKLAND COUNTY		1014 VINE ST.
Assessment Unit:	CITY OF TROY		CINCINNATI, OH 45202
School District:	TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$602,910	\$746,330	\$746,330	\$143,420
2013	\$585,350	\$685,350	\$685,350	\$100,000
TAXABLE VALUE				
2012	\$602,910	\$746,330	\$746,330	\$143,420
2013	\$585,350	\$685,350	\$685,350	\$100,000

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0153**
SAINT CLAIR COUNTY
CITY OF SAINT CLAIR

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-07-999-1500-001	Property Owner:	MUGELE OF MICHIGAN, INC.
Classification:	PERSONAL		1500 S. CARNEY DRIVE
County:	SAINT CLAIR COUNTY		ST. CLAIR, MI 48079
Assessment Unit:	CITY OF SAINT CLAIR	Assessing Officer / Equalization Director:	LYNNE S. HOUSTON, ASSR.
School District:	EAST CHINA TWP.		547 N. CARNEY DRIVE
			ST. CLAIR, MI 48079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$24,100	\$40,700	\$40,700	\$16,600
TAXABLE VALUE				
2014	\$24,100	\$40,700	\$40,700	\$16,600

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0111**
SAINT CLAIR COUNTY
KIMBALL TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-25-031-1006-200	Property Owner:	MATTHEW J AND NANCY A CROWE
Classification:	REAL		7261 SMITHS CREEK ROAD
County:	SAINT CLAIR COUNTY		SMITHS CREEK, MI 48074
Assessment Unit:	KIMBALL TWP.	Assessing Officer / Equalization Director:	PEGGY A. CHAMBERS, ASSR.
School District:	MARYSVILLE		2160 WADHAMS ROAD
			KIMBALL, MI 48074

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$95,300	\$86,700	\$86,700	(\$8,600)
2013	\$96,700	\$86,500	\$86,500	(\$10,200)
TAXABLE VALUE				
2012	\$95,300	\$86,700	\$86,700	(\$8,600)
2013	\$96,700	\$86,500	\$86,500	(\$10,200)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0113**
SAINT CLAIR COUNTY
KIMBALL TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-25-610-0035-000	Property Owner:	MATT SABO PROPERTIES LLC
Classification:	REAL		211 PINE RIVER ROAD
County:	SAINT CLAIR COUNTY		SMITHS CREEK, MI 48074
Assessment Unit:	KIMBALL TWP.	Assessing Officer / Equalization Director:	PEGGY A. CHAMBERS, ASSR.
School District:	MARYSVILLE		2160 WADHAMS ROAD
			KIMBALL, MI 48074

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$70,300	\$64,200	\$64,200	(\$6,100)
2013	\$64,400	\$60,500	\$60,500	(\$3,900)
2014	\$43,000	\$40,100	\$40,100	(\$2,900)
TAXABLE VALUE				
2012	\$70,300	\$64,200	\$64,200	(\$6,100)
2013	\$64,400	\$60,500	\$60,500	(\$3,900)
2014	\$43,000	\$40,100	\$40,100	(\$2,900)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014

Docket Number: 154-14-0044
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-076-445	Property Owner:	PSYCHIATRY SPECIALIST ANN ARBOR
Classification:	PERSONAL		ATTN: PHYLLIS BONIFACE
County:	WASHTENAW COUNTY		505 E. HURON ST. #306
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	ANN ARBOR, MI 48104
			DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$9,900	\$9,900	\$9,900
TAXABLE VALUE				
2012	\$0	\$9,900	\$9,900	\$9,900

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0137**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20990774.00	Property Owner:	SUPERIOR DIESEL REPAIR CO. INC.
Classification:	PERSONAL		3735 CENTRAL AVE.
County:	WAYNE COUNTY		DETROIT, MI 48210-2701
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$196,690	\$276,630	\$276,630	\$79,940
TAXABLE VALUE				
2013	\$196,690	\$276,630	\$276,630	\$79,940

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0138**
WAYNE COUNTY
CITY OF ROMULUS

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-999-00-2014-123	Property Owner:	ARVATO DIGITAL
Classification:	PERSONAL		108 MONTICELLO ROAD
County:	WAYNE COUNTY		WEAVERVILLE, NC 28787-8931
Assessment Unit:	CITY OF ROMULUS	Assessing Officer / Equalization Director:	JULIE ALBERT, ASSR.
School District:	ROMULUS		11111 WAYNE ROAD
			ROMULUS, MI 48174

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$16,000	\$16,000	\$16,000
TAXABLE VALUE				
2014	\$0	\$16,000	\$16,000	\$16,000

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-14-0159**
WAYNE COUNTY
CITY OF WOODHAVEN

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-59-999-00-1355-008	Property Owner:	MARATHON PETROLEUM COMPANY LP
Classification:	PERSONAL-UTILITY		ATTN: PROPERTY TAX DEPT.
County:	WAYNE COUNTY		539 S. MAIN STREET
Assessment Unit:	CITY OF WOODHAVEN	Assessing Officer / Equalization Director:	FINDLAY, OH 45840
School District:	WOODHAVEN		CHRISTINE L. KUHN, ASSR.
			21869 WEST ROAD
			WOODHAVEN, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$10,306,300	\$4,537,155	\$4,537,155	(\$5,769,145)
TAXABLE VALUE				
2013	\$10,306,300	\$4,537,155	\$4,537,155	(\$5,769,145)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 12, 2014**

Docket Number: **154-12-1515**
WAYNE COUNTY
REDFORD TWP.

The State Tax Commission, at a meeting held on May 12, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	79-013-01-0093-000	Property Owner:	BULLFROG STORAGE PARTNERS, LLC
Classification:	REAL		10651 NORTHEND ST.
County:	WAYNE COUNTY		FERNDALE, MI 48220
Assessment Unit:	REDFORD TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	REDFORD UNION		15145 BEECH DALY ROAD
			REDFORD, MI 48239

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$831,000	\$522,440	\$522,440	(\$308,560)
2011	\$816,500	\$513,155	\$513,155	(\$303,345)
TAXABLE VALUE				
2010	\$831,000	\$522,440	\$522,440	(\$308,560)
2011	\$816,500	\$513,155	\$513,155	(\$303,345)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Douglas B. Roberts
Chairperson

