

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 28, 2014**

Docket Number: **154-14-0098**  
**JACKSON COUNTY**  
**WATERLOO TWP.**

The State Tax Commission, at a meeting held on May 27, 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:	000-10-01-177-013-00	Property Owner:	DENNIS AND MARGARET MCGEE
Classification:	REAL		1239 ROCK VALLEY DR.
County:	JACKSON COUNTY		ROCHESTER, MI 48307
Assessment Unit:	WATERLOO TWP.	Assessing Officer / Equalization Director:	HEIDI S. ROENICKE, ASSR.
School District:	CHELSEA		P.O. BOX 360
			WILLIAMSTON, MI 48895

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$165,350	\$153,280	\$153,280	(\$12,070)
2013	\$163,250	\$150,780	\$150,780	(\$12,470)
<b>TAXABLE VALUE</b>				
2012	\$160,366	\$153,280	\$153,280	(\$7,086)
2013	\$163,250	\$150,780	\$150,780	(\$12,470)

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 28, 2014**

Docket Number: **154-13-1040**  
**MONTCALM COUNTY**  
**BUSHNELL TWP.**

The State Tax Commission, at a meeting held on May 27, 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:	59-003-017-013-00	Property Owner:	JEAN L. STAINES
Classification:	REAL		1633 E. BOYER ROAD
County:	MONTCALM COUNTY		FENWICK, MI 48834
Assessment Unit:	BUSHNELL TWP.	Assessing Officer / Equalization Director:	DEBRA S. RASHID, ASSR.
School District:	CENTRAL MONTCALM		P.O. BOX 34
			LOWELL, MI 49331

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$52,100	\$48,400	\$48,400	(\$3,700)
2012	\$54,100	\$50,600	\$50,600	(\$3,500)
2013	\$57,000	\$52,800	\$52,800	(\$4,200)
<b>TAXABLE VALUE</b>				
2011	\$11,936	\$11,143	\$11,143	(\$793)
2012	\$12,258	\$11,434	\$11,434	(\$824)
2013	\$12,552	\$11,879	\$11,879	(\$673)

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 28, 2014**

Docket Number: **154-13-1041**  
**MONTCALM COUNTY**  
**BUSHNELL TWP.**

The State Tax Commission, at a meeting held on May 27, 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: 59-003-021-004-10  
Classification: REAL  
County: MONTCALM COUNTY  
Assessment Unit: BUSHNELL TWP.  
  
School District: CENTRAL MONTCALM

Property Owner:  
ESTATE OF KEITH P. STAINES  
2424 E. BOYER ROAD  
FENWICK, MI 48834  
  
Assessing Officer / Equalization Director:  
DEBRA S. RASHID, ASSR.  
P.O. BOX 34  
LOWELL, MI 49331

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$6,700	\$22,600	\$22,600	\$15,900
2012	\$6,200	\$21,800	\$21,800	\$15,600
2013	\$6,200	\$22,300	\$22,300	\$16,100
<b>TAXABLE VALUE</b>				
2011	\$6,700	\$22,600	\$22,600	\$15,900
2012	\$6,200	\$21,800	\$21,800	\$15,600
2013	\$6,200	\$22,300	\$22,300	\$16,100

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 28, 2014**

Docket Number: **154-13-1042**  
**MONTCALM COUNTY**  
**BUSHNELL TWP.**

The State Tax Commission, at a meeting held on May 27, 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:	59-003-017-008-00	Property Owner:	JEAN L. STAINES
Classification:	REAL		1633 E. BOYER ROAD
County:	MONTCALM COUNTY		FENWICK, MI 48834
Assessment Unit:	BUSHNELL TWP.	Assessing Officer / Equalization Director:	DEBRA S. RASHID, ASSR.
School District:	CENTRAL MONTCALM		P.O. BOX 34
			LOWELL, MI 49331

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$63,800	\$99,600	\$99,600	\$35,800
2012	\$66,700	\$101,400	\$101,400	\$34,700
2013	\$69,600	\$97,100	\$97,100	\$27,500
<b>TAXABLE VALUE</b>				
2011	\$38,623	\$74,423	\$74,423	\$35,800
2012	\$39,665	\$76,432	\$76,432	\$36,767
2013	\$40,616	\$78,266	\$78,266	\$37,650

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 28, 2014**

Docket Number: **154-13-1177**  
**MONTMORENCY COUNTY**  
**MONTMORENCY TWP.**

The State Tax Commission, at a meeting held on May 27, 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.

<p>Parcel Code: 006-900-000-127-00          Classification: PERSONAL          County: MONTMORENCY COUNTY          Assessment Unit: MONTMORENCY TWP.            School District: HILLMAN</p>	<p>Property Owner:          DELL FINANCIAL SERVICES LP DBA          ATTN: PROPERTY TAX DEPT.          ONE DELL WAY RR 1-35          ROUND ROCK, TX 78682          Assessing Officer / Equalization Director:          KELLY BOLDREY-BENNETT, ASSR.          P.O. BOX 457          HILLMAN, MI 49746</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$200	\$0	\$0	(\$200)
 <b>TAXABLE VALUE</b>				
2013	\$200	\$0	\$0	(\$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.

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 28, 2014**

Docket Number: **154-13-1126**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on May 27, 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:	76-99-57-009-500	Property Owner:	CVS PHARMACY #8233
Classification:	PERSONAL		PO BOX 880
County:	OAKLAND COUNTY		SPARKS GLENCOE, MD 21152
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	OAK PARK		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$46,980	\$55,320	\$55,320	\$8,340
2012	\$40,960	\$55,040	\$55,040	\$14,080
2013	\$36,950	\$49,750	\$49,750	\$12,800
<b>TAXABLE VALUE</b>				
2011	\$46,980	\$55,320	\$55,320	\$8,340
2012	\$40,960	\$55,040	\$55,040	\$14,080
2013	\$36,950	\$49,750	\$49,750	\$12,800

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 28, 2014**

Docket Number: **154-13-1127**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on May 27, 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:	76-99-28-100-011	Property Owner:	CVS PHARMACY #8034
Classification:	PERSONAL		P.O. BOX 880
County:	OAKLAND COUNTY		SPARKS GLENCOE, MD 21152
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$155,360	\$215,010	\$215,010	\$59,650
2012	\$131,130	\$182,830	\$182,830	\$51,700
2013	\$112,730	\$157,880	\$157,880	\$45,150
<b>TAXABLE VALUE</b>				
2011	\$155,360	\$215,010	\$215,010	\$59,650
2012	\$131,130	\$182,830	\$182,830	\$51,700
2013	\$112,730	\$157,880	\$157,880	\$45,150

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 28, 2014**

Docket Number: **154-13-1128**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on May 27, 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:	76-99-76-389-500	Property Owner:	CVS PHARMACY #8143
Classification:	PERSONAL		P O BOX 880
County:	OAKLAND COUNTY		SPARKS GLENCOE, MD 21152
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$40,910	\$61,220	\$61,220	\$20,310
2012	\$37,090	\$61,220	\$61,220	\$24,130
2013	\$39,740	\$62,570	\$62,570	\$22,830
<b>TAXABLE VALUE</b>				
2011	\$40,910	\$61,220	\$61,220	\$20,310
2012	\$37,090	\$61,220	\$61,220	\$24,130
2013	\$39,740	\$62,570	\$62,570	\$22,830

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 28, 2014**

Docket Number: **154-13-1178**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on May 27, 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:	76-99-76-297-000	Property Owner:	CVS PHARMACY #8063
Classification:	PERSONAL		PO BOX 880
County:	OAKLAND COUNTY		SPARKS GLENCOE, MD 21152
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$48,270	\$61,580	\$61,580	\$13,310
2012	\$44,580	\$62,670	\$62,670	\$18,090
2013	\$38,120	\$55,820	\$55,820	\$17,700
<b>TAXABLE VALUE</b>				
2011	\$48,270	\$61,580	\$61,580	\$13,310
2012	\$44,580	\$62,670	\$62,670	\$18,090
2013	\$38,120	\$55,820	\$55,820	\$17,700

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 28, 2014**

Docket Number: **154-13-1130**  
**OGEMAW COUNTY**  
**CITY OF WEST BRANCH**

The State Tax Commission, at a meeting held on May 27, 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: 052-630-052-25  
Classification: REAL  
County: OGEMAW COUNTY  
Assessment Unit: CITY OF WEST BRANCH  
School District: WEST BRANCH ROSE CITY

Property Owner:  
SOUTHSIDE II LIMITED DIVIDEND  
PO BOX 405  
GLADWIN, MI 48624-0405  
Assessing Officer / Equalization Director:  
MICHAEL D. VANWORMER, ASSR.  
121 N. FOURTH STREET  
WEST BRANCH, MI 48661

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$25,900	\$588,700	\$588,700	\$562,800
2012	\$25,900	\$618,300	\$618,300	\$592,400
2013	\$544,600	\$556,300	\$556,300	\$11,700
<b>TAXABLE VALUE</b>				
2011	\$25,900	\$588,700	\$588,700	\$562,800
2012	\$25,900	\$604,594	\$604,594	\$578,694
2013	\$544,600	\$556,300	\$556,300	\$11,700

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 28, 2014**

Docket Number: **154-13-1131**  
**OGEMAW COUNTY**  
**CITY OF WEST BRANCH**

The State Tax Commission, at a meeting held on May 27, 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.

<p>Parcel Code: 052-630-052-10          Classification: REAL          County: OGEMAW COUNTY          Assessment Unit: CITY OF WEST BRANCH          School District: WEST BRANCH ROSE CITY</p>	<p>Property Owner:          SOUTHSIDE LIMITED DIVIDEND HOUSING          ASSOCIATION          PO BOX 405          GLADWIN, MI 48624-0405          Assessing Officer / Equalization Director:          MICHAEL D. VANWORMER, ASSR.          121 N. FOURTH STREET          WEST BRANCH, MI 48661</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2011	\$37,800	\$506,200	\$506,200	\$468,400
2012	\$37,800	\$516,000	\$516,000	\$478,200
2013	\$461,200	\$469,800	\$469,800	\$8,600
<b>TAXABLE VALUE</b>				
2011	\$37,800	\$506,200	\$506,200	\$468,400
2012	\$37,800	\$516,000	\$516,000	\$478,200
2013	\$461,200	\$469,800	\$469,800	\$8,600

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 28, 2014**

Docket Number: **154-14-0100**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on May 27, 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:	82-33-999-00-0770-097	Property Owner:	LUXOTTICA RETAIL NORTH AMERICA
Classification:	PERSONAL		C/O MARVIN F. POER & CO.
County:	WAYNE COUNTY		PO BOX 802206
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	DALLAS, TX 75380
School District:	DEARBORN		VACANT R-0000 ASSESSOR, ASSR.
			6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$26,280	\$38,100	\$38,100	\$11,820
2013	\$28,260	\$34,100	\$34,100	\$5,840
<b>TAXABLE VALUE</b>				
2012	\$26,280	\$38,100	\$38,100	\$11,820
2013	\$28,260	\$34,100	\$34,100	\$5,840

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

