

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 April 28, 2015**

Docket Number: **154-14-0772**
ALLEGAN COUNTY
GUNPLAIN TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	03-08-443-086-00	Property Owner:	WEHNER, GREGORY & ELIZABETH
Classification:	REAL		7 HERON CT.
County:	ALLEGAN COUNTY		PLAINWELL, MI 49080
Assessment Unit:	GUNPLAIN TWP.	Assessing Officer / Equalization Director:	JENANN L. PEARSON, ASSR.
School District:	ALLEGAN		P.O. BOX 146
			PLAINWELL, MI 49080-0146

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$93,500	\$93,500	\$93,500
TAXABLE VALUE				
2014	\$0	\$83,251	\$83,251	\$83,251

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.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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 April 28, 2015

Docket Number: 154-14-0944
BARRY COUNTY
THORNAPPLE TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	08-41-130-025-00	Property Owner:	JEAN MARIE HADDER
Classification:	REAL		161 IRVING ROAD
County:	BARRY COUNTY		MIDDLEVILLE, MI 49333
Assessment Unit:	THORNAPPLE TWP.	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN, ASSR.
School District:	THORNAPPLE-KELLOGG		10472 RIVER BLUFF TRAIL
			ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$67,900	\$49,900	\$49,900	(\$18,000)
TAXABLE VALUE				
2012	\$66,305	\$49,683	\$49,683	(\$16,622)

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 April 28, 2015**

Docket Number: **154-15-0010**
BAY COUNTY
BANGOR TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	09-010-900-000-821-95	Property Owner:	TEAM FINANCIAL GROUP
Classification:	PERSONAL		3391 THREE MILE ROAD NW
County:	BAY COUNTY		GRAND RAPIDS, MI 49534
Assessment Unit:	BANGOR TWP.	Assessing Officer / Equalization Director:	DANIEL W. DARLAND, ASSR.
School District:	BANGOR TWP.		180 STATE PARK DRIVE
			BAY CITY, MI 48706-1763

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$764	\$764	\$764
2014	\$0	\$657	\$657	\$657
TAXABLE VALUE				
2013	\$0	\$764	\$764	\$764
2014	\$0	\$657	\$657	\$657

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 28, 2015**

Docket Number: **154-14-1078**
BERRIEN COUNTY
LAKE TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	11-11-9999-1008-004	Property Owner:	THOMAS E. CARSON
Classification:	PERSONAL		7855 JERICHO ROAD
County:	BERRIEN COUNTY		STEVENSVILLE, MI 49127
Assessment Unit:	LAKE TWP.	Assessing Officer / Equalization Director:	SCOTT F. CUNNINGHAM, ASSR.
School District:	BRIDGMAN		P.O. BOX 818
			BRIDGMAN, MI 49106

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$33,000	\$33,000	\$33,000
2013	\$0	\$29,600	\$29,600	\$29,600
TAXABLE VALUE				
2012	\$0	\$33,000	\$33,000	\$33,000
2013	\$0	\$29,600	\$29,600	\$29,600

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 April 28, 2015**

Docket Number: **154-14-1079**
BERRIEN COUNTY
LAKE TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	11-11-9940-0007-00-4	Property Owner:	THOMAS E. CARSON
Classification:	PERSONAL-IFT		7855 JERICHO ROAD
County:	BERRIEN COUNTY		STEVENSVILLE, MI 49127
Assessment Unit:	LAKE TWP.	Assessing Officer / Equalization Director:	SCOTT F. CUNNINGHAM, ASSR.
School District:	BRIDGMAN		P.O. BOX 818
			BRIDGMAN, MI 49106

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$33,000	\$0	\$0	(\$33,000)
2013	\$29,600	\$0	\$0	(\$29,600)
2014	\$26,600	\$0	\$0	(\$26,600)
TAXABLE VALUE				
2012	\$33,000	\$0	\$0	(\$33,000)
2013	\$29,600	\$0	\$0	(\$29,600)
2014	\$26,600	\$0	\$0	(\$26,600)

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).

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Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 28, 2015

Docket Number: 154-14-0946
BERRIEN COUNTY
SAINT JOSEPH TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	11-18-5200-0041-00-4	Property Owner:	LAURIE J. TOPOLSKI
Classification:	REAL		469 MONTEZUMA ROAD
County:	BERRIEN COUNTY		BENTON HARBOR, MI 49022
Assessment Unit:	SAINT JOSEPH TWP.	Assessing Officer / Equalization Director:	SUZANNE K. RICE, ASSR.
School District:	BENTON HARBOR		3000 WASHINGTON AVENUE, BOX 147
			ST. JOSEPH, MI 49085

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$32,500	\$32,500	\$32,500
TAXABLE VALUE				
2014	\$0	\$28,661	\$28,661	\$28,661

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.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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 April 28, 2015**

Docket Number: **154-14-1082**
GENESEE COUNTY
CITY OF BURTON

The State Tax Commission, at a meeting held on April 27, 2015, 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:	59-81-090-010	Property Owner:	NISSAN MOTORS ACCEPTANCE CORP.
Classification:	PERSONAL		PO BOX 650214
County:	GENESEE COUNTY		DALLAS, TX 75265-0214
Assessment Unit:	CITY OF BURTON	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	BENTLEY		4303 S. CENTER ROAD
			BURTON, MI 48519

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$7,100	\$0	\$0	(\$7,100)
2013	\$6,400	\$0	\$0	(\$6,400)
2014	\$6,700	\$0	\$0	(\$6,700)
TAXABLE VALUE				
2012	\$7,100	\$0	\$0	(\$7,100)
2013	\$6,400	\$0	\$0	(\$6,400)
2014	\$6,700	\$0	\$0	(\$6,700)

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 April 28, 2015**

Docket Number: **154-14-1110**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on April 27, 2015, 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:	P-02530-5	Property Owner:	ARAMARK INDUSTRIAL SERVICES LLC
Classification:	PERSONAL		#000006930
County:	GENESEE COUNTY		PO BOX 7548
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	PHILADELPHIA, PA 19107
School District:	FLINT		WILLIAM E. FOWLER, ASSR.
			1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$41,000	\$41,000	\$41,000
2014	\$0	\$35,000	\$35,000	\$35,000
TAXABLE VALUE				
2013	\$0	\$41,000	\$41,000	\$41,000
2014	\$0	\$35,000	\$35,000	\$35,000

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 April 28, 2015**

Docket Number: **154-14-1111**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on April 27, 2015, 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:	20-00-189-352	Property Owner:	JEREMIAH & NICOLETTE CHEFF
Classification:	REAL		PO BOX 95
County:	GENESEE COUNTY		ATLAS, MI 48411
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$78,300	\$78,300	\$78,300
2014	\$0	\$78,300	\$78,300	\$78,300
TAXABLE VALUE				
2013	\$0	\$78,300	\$78,300	\$78,300
2014	\$0	\$78,300	\$78,300	\$78,300

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 April 28, 2015**

Docket Number: **154-14-1083**
GENESEE COUNTY
FLINT TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	07-84-655-315	Property Owner:	NISSAN MOTORS ACCEPTANCE CORP
Classification:	PERSONAL		PO BOX 650214
County:	GENESEE COUNTY		DALLAS, TX 75265-0214
Assessment Unit:	FLINT TWP.	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	CARMEN-AINSWORTH		1490 S. DYE ROAD
			FLINT, MI 48532

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$7,100	\$7,100	\$7,100
2013	\$0	\$6,400	\$6,400	\$6,400
2014	\$0	\$5,800	\$5,800	\$5,800
TAXABLE VALUE				
2012	\$0	\$7,100	\$7,100	\$7,100
2013	\$0	\$6,400	\$6,400	\$6,400
2014	\$0	\$5,800	\$5,800	\$5,800

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 April 28, 2015**

Docket Number: **154-14-1112**
HURON COUNTY
CASEVILLE TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	32-04-525-008-10	Property Owner:	OAKWOOD ACRES DEVELOPMENT CO
Classification:	REAL		5803 DUBLIN DR.
County:	HURON COUNTY		CASEVILLE, MI 48725
Assessment Unit:	CASEVILLE TWP.	Assessing Officer / Equalization Director:	ARTHUR W. SCHLICHTING, ASSR.
School District:	CASEVILLE		6767 MAIN STREET, BOX 519
			CASEVILLE, MI 48725

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$500	\$500	\$500
2013	\$0	\$500	\$500	\$500
2014	\$0	\$500	\$500	\$500
TAXABLE VALUE				
2012	\$0	\$500	\$500	\$500
2013	\$0	\$500	\$500	\$500
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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 28, 2015**

Docket Number: **154-15-0015**
IOSCO COUNTY
BALDWIN TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	036-920-000-006-00	Property Owner:	TAWAS TOOL COMPANY
Classification:	PERSONAL-IFT		23461 INDUSTRIAL PARK DR
County:	IOSCO COUNTY		FARMINGTON HILLS, MI 48335
Assessment Unit:	BALDWIN TWP.	Assessing Officer / Equalization Director:	ROBERT A. BOSCHMA, ASSR.
School District:	TAWAS		1119 MONUMENT ROAD
			TAWAS CITY, MI 48763

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$115,650	\$115,650	\$115,650
2014	\$0	\$103,550	\$103,550	\$103,550
TAXABLE VALUE				
2013	\$0	\$115,650	\$115,650	\$115,650
2014	\$0	\$103,550	\$103,550	\$103,550

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 April 28, 2015**

Docket Number: **154-15-0016**
IOSCO COUNTY
BALDWIN TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	036-920-000-005-00	Property Owner:	TAWAS TOOL COMPANY
Classification:	PERSONAL		23461 INDUSTRIAL PARK DRIVE
County:	IOSCO COUNTY		FARMINGTON HILLS, MI 48335
Assessment Unit:	BALDWIN TWP.	Assessing Officer / Equalization Director:	ROBERT A. BOSCHMA, ASSR.
School District:	TAWAS		1119 MONUMENT ROAD
			TAWAS CITY, MI 48763

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$140,600	\$24,950	\$24,950	(\$115,650)
2014	\$127,200	\$23,650	\$23,650	(\$103,550)
TAXABLE VALUE				
2013	\$140,600	\$24,950	\$24,950	(\$115,650)
2014	\$127,200	\$23,650	\$23,650	(\$103,550)

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 April 28, 2015

Docket Number: 154-15-0017
JACKSON COUNTY
COLUMBIA TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	000-20-08-126-001-04	Property Owner:	MARK L. LOFSTROM
Classification:	REAL		8110 WOLF LAKE ROAD
County:	JACKSON COUNTY		BROOKLYN, MI 49230
Assessment Unit:	COLUMBIA TWP.	Assessing Officer / Equalization Director:	JOHN G. PAULI, ASSR.
School District:	COLUMBIA		8500 JEFFERSON ROAD
			BROOKLYN, MI 49230

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$80,500	\$80,500	\$80,500
TAXABLE VALUE				
2014	\$0	\$80,500	\$80,500	\$80,500

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.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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 April 28, 2015**

Docket Number: **154-15-0037**
KALAMAZOO COUNTY
CITY OF KALAMAZOO

The State Tax Commission, at a meeting held on April 27, 2015, 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:	39-00-06-30-187-001	Property Owner:	FHC TEN LIMITED DIVIDEND HOUSING ASSOCIATION LIMITED PARTNERSHIP 4275 FIVE OAKS DRIVE, SUITE 3 LANSING, MI 48911-4248
Classification:	REAL	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR. 241 W. SOUTH STREET KALAMAZOO, MI 49007
County:	KALAMAZOO COUNTY		
Assessment Unit:	CITY OF KALAMAZOO		
School District:	KALAMAZOO		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,470,300	\$2,049,400	\$2,049,400	\$579,100
TAXABLE VALUE				
2013	\$1,470,300	\$2,049,400	\$2,049,400	\$579,100

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 April 28, 2015**

Docket Number: **154-14-0485**
KALKASKA COUNTY
CLEARWATER TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	40-004-022-105-05	Property Owner:	DAVID AND KAREN FINDLEY
Classification:	REAL		PO BOX 337
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				
2013	\$186,800	\$226,800	\$226,800	\$40,000
2014	\$226,800	\$226,800	\$226,800	\$0
TAXABLE VALUE				
2013	\$186,800	\$224,813	\$224,813	\$38,013
2014	\$189,788	\$226,800	\$226,800	\$37,012

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 April 28, 2015**

Docket Number: **154-14-0486**
KALKASKA COUNTY
CLEARWATER TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	40-004-022-105-08	Property Owner:	LAROWE FAMILY TRUST
Classification:	REAL		PO BOX 190
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				
2013	\$113,450	\$153,400	\$153,400	\$39,950
2014	\$153,400	\$153,400	\$153,400	\$0
TAXABLE VALUE				
2013	\$113,450	\$153,400	\$153,400	\$39,950
2014	\$115,265	\$153,400	\$153,400	\$38,135

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 April 28, 2015**

Docket Number: **154-14-0515**
KALKASKA COUNTY
CLEARWATER TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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: 40-004-225-008-00 Classification: REAL County: KALKASKA COUNTY Assessment Unit: CLEARWATER TWP. School District: KALKASKA</p>	<p>Property Owner: JOHN M. & SARAH PALAZZO 349 QUEENS GRANT ROAD FAIRFIELD, CT 064302013</p> <p>Assessing Officer / Equalization Director: DAWN M. KUHNS, ASSR. P.O. BOX 1 RAPID CITY, MI 49676</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$138,000	\$377,800	\$377,800	\$239,800
2013	\$141,350	\$382,400	\$382,400	\$241,050
2014	\$395,400	\$395,400	\$395,400	\$0
TAXABLE VALUE				
2012	\$138,000	\$377,800	\$377,800	\$239,800
2013	\$141,312	\$382,400	\$382,400	\$241,088
2014	\$143,573	\$392,724	\$392,724	\$249,151

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 April 28, 2015**

Docket Number: **154-15-0018**
KALKASKA COUNTY
CLEARWATER TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	40-004-034-005-11	Property Owner:	ACER PARADISE INC.
Classification:	REAL		PO BOX 758
County:	KALKASKA COUNTY		MANCELONA, MI 49659
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				
2013	\$10,600	\$0	\$0	(\$10,600)
TAXABLE VALUE				
2013	\$10,035	\$0	\$0	(\$10,035)

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 April 28, 2015

Docket Number: 154-15-0019
KALKASKA COUNTY
CLEARWATER TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	40-004-027-015-13	Property Owner:	ACER PARADISE INC.
Classification:	REAL		PO BOX 758
County:	KALKASKA COUNTY		MANCELONA, MI 49659
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				
2013	\$10,600	\$0	\$0	(\$10,600)
TAXABLE VALUE				
2013	\$10,035	\$0	\$0	(\$10,035)

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 April 28, 2015**

Docket Number: **154-15-0020**
KALKASKA COUNTY
CLEARWATER TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	40-004-027-011-01	Property Owner:	ACER PARADISE INC.
Classification:	REAL		PO BOX 758
County:	KALKASKA COUNTY		MANCELONA, MI 49659
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				
2013	\$94,400	\$0	\$0	(\$94,400)
TAXABLE VALUE				
2013	\$28,242	\$0	\$0	(\$28,242)

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 April 28, 2015**

Docket Number: **154-15-0035**
KALKASKA COUNTY
ORANGE TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	40-010-016-016-10	Property Owner:	MARGARET OLCOTT SPENCER TRUST
Classification:	REAL		872 HARDWOOD LANE SE
County:	KALKASKA COUNTY		KALKASKA, MI 49646
Assessment Unit:	ORANGE TWP.	Assessing Officer / Equalization Director:	SALLY A. AKERLEY, ASSR.
School District:	FOREST AREA		9099 MERRILL RIDGE DRIVE
			WILLIAMSBURG, MI 49690

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$52,800	\$98,800	\$98,800	\$46,000
2014	\$80,300	\$116,900	\$116,900	\$36,600
TAXABLE VALUE				
2013	\$50,770	\$98,800	\$98,800	\$48,030
2014	\$51,582	\$100,681	\$100,681	\$49,099

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 April 28, 2015**

Docket Number: **154-14-1086**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on April 27, 2015, 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: 10-26-477-042-037
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF STERLING HEIGHTS

School District: WARREN CONSOLIDATED

Property Owner:
CLOVERLEAF PIZZA 2 LLC
48932 HAYES ROAD
MACOMB, MI 48044

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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$10,000	\$71,150	\$71,150	\$61,150
TAXABLE VALUE				
2014	\$10,000	\$71,150	\$71,150	\$61,150

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 April 28, 2015

Docket Number: 154-14-1087
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on April 27, 2015, 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:	99-01-155-303	Property Owner:	EASTSIDE MAINTENANCE
Classification:	PERSONAL		3855 TEN MILE
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				
2012	\$1,575	\$31,084	\$31,084	\$29,509
2013	\$799	\$28,833	\$28,833	\$28,034
2014	\$40,000	\$26,295	\$26,295	(\$13,705)
TAXABLE VALUE				
2012	\$1,575	\$31,084	\$31,084	\$29,509
2013	\$799	\$28,833	\$28,833	\$28,034
2014	\$40,000	\$26,295	\$26,295	(\$13,705)

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 April 28, 2015**

Docket Number: **154-14-1085**
MACOMB COUNTY
SHELBY TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	23-07-90-006-317	Property Owner:	MOLLERTECH LLC
Classification:	PERSONAL		13877 THERESA
County:	MACOMB COUNTY		SHELBY TOWNSHIP, MI 48315
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$2,352,690	\$3,262,950	\$3,262,950	\$910,260
2013	\$2,300,000	\$3,075,400	\$3,075,400	\$775,400
2014	\$2,950,000	\$3,338,850	\$3,338,850	\$388,850
TAXABLE VALUE				
2012	\$2,352,690	\$3,262,950	\$3,262,950	\$910,260
2013	\$2,300,000	\$3,075,400	\$3,075,400	\$775,400
2014	\$2,950,000	\$3,338,850	\$3,338,850	\$388,850

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 April 28, 2015

Docket Number: 154-14-1102
MARQUETTE COUNTY
FORSYTH TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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: 52-05-125-015-15
Classification: REAL
County: MARQUETTE COUNTY
Assessment Unit: FORSYTH TWP.

School District: GWINN

Property Owner:
MICHAEL J. SHIPP
321 MOTTES LANE
GWINN, MI 49841

Assessing Officer / Equalization Director:
HENRY J. DEGROOT, ASSR.
P.O. BOX 1360
GWINN, MI 49841

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$94,650	\$94,650	\$94,650
TAXABLE VALUE				
2014	\$0	\$94,650	\$94,650	\$94,650

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.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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 April 28, 2015

Docket Number: 154-15-0022
MARQUETTE COUNTY
FORSYTH TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	52-05-121-044-00	Property Owner:	GERRY AND BRUCE SUARDINI
Classification:	REAL		72 N. HERIC DRIVE
County:	MARQUETTE COUNTY		GWINN, MI 49841
Assessment Unit:	FORSYTH TWP.	Assessing Officer / Equalization Director:	HENRY J. DEGROOT, ASSR.
School District:	GWINN		P.O. BOX 1360
			GWINN, MI 49841

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$21,150	\$21,150	\$21,150
TAXABLE VALUE				
2014	\$0	\$17,565	\$17,565	\$17,565

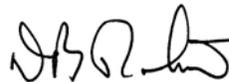
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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 April 28, 2015

Docket Number: 154-15-0001
MIDLAND COUNTY
CITY OF COLEMAN

The State Tax Commission, at a meeting held on April 27, 2015, 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:	170-007-000-890-00	Property Owner:	CHRISTOPHER WHITEMAN
Classification:	REAL		207 W. WASHING ST.
County:	MIDLAND COUNTY		COLEMAN, MI 48618
Assessment Unit:	CITY OF COLEMAN	Assessing Officer / Equalization Director:	PATTY A. LEMM, ASSR.
School District:	COLEMAN		P.O. BOX 504
			COLEMAN, MI 48618

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$40,600	\$40,600	\$40,600
TAXABLE VALUE				
2014	\$0	\$36,100	\$36,100	\$36,100

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.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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 April 28, 2015**

Docket Number: **154-15-0023**
MONROE COUNTY
CITY OF MONROE

The State Tax Commission, at a meeting held on April 27, 2015, 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:	58-55-19-00184-000	Property Owner:	RICHARD TORPEY, JR.
Classification:	REAL		715 PALMWOOD AVENUE
County:	MONROE COUNTY		MONROE, MI 48161
Assessment Unit:	CITY OF MONROE	Assessing Officer / Equalization Director:	SAMUEL J. GUICH, ASSR.
School District:	MONROE		120 E. FIRST STREET
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$41,790	\$41,790	\$41,790
TAXABLE VALUE				
2014	\$0	\$40,950	\$40,950	\$40,950

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.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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 April 28, 2015**

Docket Number: **154-14-1123**
MONROE COUNTY
MONROE TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	5812-300-388-14	Property Owner:	KUEHNLEIN CONCRETE SERVICES
Classification:	PERSONAL		C/O JASON R. KUEHNLEIN
County:	MONROE COUNTY		460 N. ROESSLER ST.
Assessment Unit:	MONROE TWP.	Assessing Officer / Equalization Director:	MONROE, MI 48161
School District:	MONROE		CATHERINE A. COUSINEAU, ASSR.
			4925 E. DUNBAR ROAD
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$21,677	\$21,677	\$21,677
TAXABLE VALUE				
2014	\$0	\$21,677	\$21,677	\$21,677

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 April 28, 2015

Docket Number: 154-14-1113
MONTMORENCY COUNTY
MONTMORENCY TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	006-214-000-060-01	Property Owner:	SCOTT & JILL TOWNSEND
Classification:	REAL		11460 DAY ROAD
County:	MONTMORENCY COUNTY		MAYBEE, MI 48159
Assessment Unit:	MONTMORENCY TWP.	Assessing Officer / Equalization Director:	KELLY BOLDREY-BENNETT, ASSR.
School District:	HILLMAN		P.O. BOX 457
			HILLMAN, MI 49746

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$28,000	\$62,100	\$62,100	\$34,100
TAXABLE VALUE				
2012	\$28,000	\$62,100	\$62,100	\$34,100

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 April 28, 2015**

Docket Number: **154-14-0891**
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on April 27, 2015, 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:	61-24-480-005-0022-00	Property Owner:	DAISY M. ROSE
Classification:	REAL		1949 FRANKLIN STREET
County:	MUSKEGON COUNTY		MUSKEGON, MI 49441
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MUSKEGON PUBLIC		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$14,600	\$14,600	\$14,600
2014	\$14,900	\$14,900	\$14,900	\$0
TAXABLE VALUE				
2013	\$0	\$14,600	\$14,600	\$14,600
2014	\$0	\$14,833	\$14,833	\$14,833

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 April 28, 2015**

Docket Number: **154-15-0025**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on April 27, 2015, 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:	44-99-12-007-832	Property Owner:	PLEASANT REHAB SERVICES INC.
Classification:	PERSONAL		30671 DEQUINDRE ROAD
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,430	\$13,610	\$13,610	\$12,180
2014	\$1,450	\$13,610	\$13,610	\$12,160
TAXABLE VALUE				
2013	\$1,430	\$13,610	\$13,610	\$12,180
2014	\$1,450	\$13,610	\$13,610	\$12,160

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 April 28, 2015**

Docket Number: **154-14-1089**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 27, 2015, 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:	88-99-00-259-880	Property Owner:	NINO SALVAGGIO FRUIT & VEGETABLE MARKET OF TROY INC. 6835 ROCHESTER ROAD TROY, MI 48085
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:	AVONDALE		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$380,290	\$590,310	\$590,310	\$210,020
2014	\$475,360	\$810,110	\$810,110	\$334,750
TAXABLE VALUE				
2013	\$380,290	\$590,310	\$590,310	\$210,020
2014	\$475,360	\$810,110	\$810,110	\$334,750

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 April 28, 2015**

Docket Number: **154-14-1090**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 27, 2015, 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:	88-99-00-289-360	Property Owner:	FEDEX FREIGHT EAST INC.
Classification:	PERSONAL		2220 FORWARD DR., PO BOX 840
County:	OAKLAND COUNTY		HARRISON, AR 72601
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$106,920	\$271,110	\$271,110	\$164,190
2013	\$237,840	\$254,080	\$254,080	\$16,240
TAXABLE VALUE				
2012	\$106,920	\$271,110	\$271,110	\$164,190
2013	\$237,840	\$254,080	\$254,080	\$16,240

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 April 28, 2015**

Docket Number: **154-14-1091**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 27, 2015, 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:	88-99-00-363-440	Property Owner:	OMIC LLC (OAKLAND MRI LLC)
Classification:	PERSONAL		2369 PINE LAKE ROAD
County:	OAKLAND COUNTY		WEST BLOOMFIELD, MI 48324
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$203,720	\$225,240	\$225,240	\$21,520
2013	\$193,160	\$222,820	\$222,820	\$29,660
2014	\$162,370	\$183,360	\$183,360	\$20,990
TAXABLE VALUE				
2012	\$203,720	\$225,210	\$225,210	\$21,490
2013	\$193,160	\$222,820	\$222,820	\$29,660
2014	\$162,370	\$183,360	\$183,360	\$20,990

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 April 28, 2015**

Docket Number: **154-15-0024**
OAKLAND COUNTY
WEST BLOOMFIELD TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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: X-99-14-000-040 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: WEST BLOOMFIELD TWP. School District: WALLED LAKE</p>	<p>Property Owner: BAYTREE NATIONAL BANK & TRUST CO c/o ADVANCED PROPERTY TAX COMPLIANCE 1611 N. INTERSTATE 35E, STE 428 CARROLLTON, TX 75006-8616 Assessing Officer / Equalization Director: LISA ANN HOBART, ASSR. 4550 WALNUT LAKE ROAD WEST BLOOMFIELD, MI 48325-0130</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$77,070	\$77,070	\$77,070
2014	\$49,650	\$65,920	\$65,920	\$16,270
TAXABLE VALUE				
2013	\$0	\$77,070	\$77,070	\$77,070
2014	\$49,650	\$65,920	\$65,920	\$16,270

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 April 28, 2015**

Docket Number: **154-14-1114**
OGEMAW COUNTY
FOSTER TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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:	65-004-035-016-00	Property Owner:	HAYWURST, JAMES
Classification:	REAL		26705 COLLINGWOOD
County:	OGEMAW COUNTY		ROSEVILLE, MI 48066
Assessment Unit:	FOSTER TWP.	Assessing Officer / Equalization Director:	JAMES R. BOOTH, ASSR.
School District:	WEST BRANCH ROSE CITY		2956 MISHLER ROAD
			MIO, MI 48647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$40,300	\$46,400	\$46,400	\$6,100
TAXABLE VALUE				
2014	\$40,300	\$46,400	\$46,400	\$6,100

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 April 28, 2015**

Docket Number: **154-14-1115**
OGEMAW COUNTY
FOSTER TWP.

The State Tax Commission, at a meeting held on April 27, 2015, 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: 65-004-035-011-00 Classification: REAL County: OGEMAW COUNTY Assessment Unit: FOSTER TWP. School District: WEST BRANCH ROSE CITY</p>	<p>Property Owner: MARKEY, JOHN & LORIE ANN 12407 SCHAUER WARREN, MI 48093 Assessing Officer / Equalization Director: JAMES R. BOOTH, ASSR. 2956 MISHLER ROAD MIO, MI 48647</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$18,500	\$26,300	\$26,300	\$7,800
2013	\$18,700	\$26,800	\$26,800	\$8,100
2014	\$17,400	\$25,500	\$25,500	\$8,100
TAXABLE VALUE				
2012	\$12,107	\$19,907	\$19,907	\$7,800
2013	\$12,397	\$20,384	\$20,384	\$7,987
2014	\$12,595	\$20,710	\$20,710	\$8,115

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 April 28, 2015**

Docket Number: **154-14-0803**
**OTSEGO COUNTY
CITY OF GAYLORD**

The State Tax Commission, at a meeting held on April 27, 2015, 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:	104-900-016-039-00	Property Owner:	PUREBACCO
Classification:	PERSONAL		1865 O'ROURKE AVE.
County:	OTSEGO COUNTY		GAYLORD, MI 49735
Assessment Unit:	CITY OF GAYLORD	Assessing Officer / Equalization Director:	DEBORAH A. DUNHAM, ASSR.
School District:	GAYLORD		305 E. MAIN STREET
			GAYLORD, MI 49735

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$46,400	\$46,400	\$46,400
2013	\$0	\$2,870	\$2,870	\$2,870
TAXABLE VALUE				
2014	\$0	\$46,400	\$46,400	\$46,400
2013	\$0	\$2,870	\$2,870	\$2,870

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 April 28, 2015

Docket Number: 154-15-0038
OTTAWA COUNTY
CITY OF HUDSONVILLE

The State Tax Commission, at a meeting held on April 27, 2015, 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: 70-14-33-175-052
Classification: REAL
County: OTTAWA COUNTY
Assessment Unit: CITY OF HUDSONVILLE
School District: HUDSONVILLE

Property Owner:
LILLIAN B. OUDMAN
5261 SOUTHBROOK CT. #52
HUDSONVILLE, MI 49426
Assessing Officer / Equalization Director:
JANICE S. SAL, ASSR.
3275 CENTRAL BLVD., CITY HALL
HUDSONVILLE, MI 49426

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$18,800	\$18,800	\$18,800
TAXABLE VALUE				
2014	\$0	\$18,800	\$18,800	\$18,800

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.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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 April 28, 2015**

Docket Number: **154-14-1094**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on April 27, 2015, 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: 09-90-00-080-940 Classification: PERSONAL County: WASHTENAW COUNTY Assessment Unit: CITY OF ANN ARBOR School District: ANN ARBOR</p>	<p>Property Owner: ARAMARK TAX PO BOX 7548 PHILADELPHIA, PA 19107</p> <p>Assessing Officer / Equalization Director: DAVID R. PETRAK, ASSR. P.O. BOX 8647 ANN ARBOR, MI 48107-8647</p>
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$0	\$318,000	\$318,000	\$318,000
2013	\$0	\$272,800	\$272,800	\$272,800
2014	\$0	\$240,500	\$240,500	\$240,500
TAXABLE VALUE				
2012	\$0	\$318,000	\$318,000	\$318,000
2013	\$0	\$272,800	\$272,800	\$272,800
2014	\$0	\$240,500	\$240,500	\$240,500

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 April 28, 2015**

Docket Number: **154-14-1095**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on April 27, 2015, 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:	09-92-00-310-100	Property Owner:	ARBOR NETWORKS
Classification:	PERSONAL-IFT		76 BLANCHARD ROAD
County:	WASHTENAW COUNTY		BURLINGTON, MA 01803
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	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	\$97,300	\$174,500	\$174,500	\$77,200
2013	\$150,000	\$128,100	\$128,100	(\$21,900)
TAXABLE VALUE				
2012	\$97,300	\$174,500	\$174,500	\$77,200
2013	\$150,000	\$128,100	\$128,100	(\$21,900)

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 April 28, 2015**

Docket Number: **154-14-1096**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on April 27, 2015, 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:	09-90-00-078-857	Property Owner:	ARBOR NETWORKS
Classification:	PERSONAL		76 BLANCHARD ROAD
County:	WASHTENAW COUNTY		BURLINGTON, MA 01803
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	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	\$1,077,500	\$702,200	\$702,200	(\$375,300)
2013	\$1,185,300	\$433,300	\$433,300	(\$752,000)
TAXABLE VALUE				
2012	\$1,077,500	\$702,200	\$702,200	(\$375,300)
2013	\$1,185,300	\$433,300	\$433,300	(\$752,000)

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 April 28, 2015**

Docket Number: **154-14-1097**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on April 27, 2015, 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:	09-92-00-320-400	Property Owner:	ARBOR NETWORKS
Classification:	PERSONAL-IFT		76 BLANCHARD ROAD
County:	WASHTENAW COUNTY		BURLINGTON, MA 01803
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	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	\$921,900	\$921,900	\$921,900
2013	\$800,000	\$1,083,600	\$1,083,600	\$283,600
TAXABLE VALUE				
2012	\$0	\$921,900	\$921,900	\$921,900
2013	\$800,000	\$1,083,600	\$1,083,600	\$283,600

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 April 28, 2015**

Docket Number: **154-14-1098**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on April 27, 2015, 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:	09-90-00-079-336	Property Owner:	LAWRENCE DESJARLAIS MD PC
Classification:	PERSONAL		2000 CURTIS ROAD, SUITE G
County:	WASHTENAW COUNTY		ADRIAN, MI 49221
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	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	\$58,600	\$72,600	\$72,600	\$14,000
2013	\$64,500	\$66,700	\$66,700	\$2,200
TAXABLE VALUE				
2012	\$58,600	\$72,600	\$72,600	\$14,000
2013	\$64,500	\$66,700	\$66,700	\$2,200

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 April 28, 2015**

Docket Number: **154-14-1116**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on April 27, 2015, 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:	09-90-00-072-779	Property Owner:	HERTZ EQUIPMENT RENTAL CORP.
Classification:	PERSONAL		C/O D & P #420-MI-3189-4290
County:	WASHTENAW COUNTY		PO BOX 2629
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	ADDISON, TX 75001
			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				
2014	\$9,000	\$147,800	\$147,800	\$138,800
TAXABLE VALUE				
2014	\$9,000	\$147,800	\$147,800	\$138,800

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 April 28, 2015**

Docket Number: **154-14-1119**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on April 27, 2015, 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:	09-90-00-074-433	Property Owner:	PICOMETRIX LLC
Classification:	PERSONAL		2925 BOARDWALK DR.
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48104
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	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	\$1,227,700	\$1,798,900	\$1,798,900	\$571,200
2013	\$1,201,500	\$1,717,000	\$1,717,000	\$515,500
2014	\$1,321,700	\$1,773,500	\$1,773,500	\$451,800
TAXABLE VALUE				
2012	\$1,227,700	\$1,798,900	\$1,798,900	\$571,200
2013	\$1,201,500	\$1,717,000	\$1,717,000	\$515,500
2014	\$1,321,700	\$1,773,500	\$1,773,500	\$451,800

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 April 28, 2015**

Docket Number: **154-14-1120**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on April 27, 2015, 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:	09-92-00-100-100	Property Owner:	PICOMETRIX LLC
Classification:	PERSONAL-IFT		2925 BOARDWALK DR.
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48104
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	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	\$571,200	\$0	\$0	(\$571,200)
2013	\$515,500	\$0	\$0	(\$515,500)
2014	\$472,400	\$0	\$0	(\$472,400)
TAXABLE VALUE				
2012	\$571,200	\$0	\$0	(\$571,200)
2013	\$515,500	\$0	\$0	(\$515,500)
2014	\$472,400	\$0	\$0	(\$472,400)

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 April 28, 2015

Docket Number: 154-14-1099
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 2015, 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:	08990397.01	Property Owner:	MYLOCKER.COM LLC
Classification:	PERSONAL		1300 ROSA PARKS
County:	WAYNE COUNTY		DETROIT, MI 48216
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				
2014	\$0	\$986,490	\$986,490	\$986,490
TAXABLE VALUE				
2014	\$0	\$986,490	\$986,490	\$986,490

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 April 28, 2015**

Docket Number: **154-14-1118**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 2015, 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:	04990609.05	Property Owner:	J MIDTOWN INC
Classification:	PERSONAL		4718 ANTHONY WAYNE DR.
County:	WAYNE COUNTY		DETROIT, MI 48216
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	\$0	\$24,320	\$24,320	\$24,320
TAXABLE VALUE				
2013	\$0	\$24,320	\$24,320	\$24,320

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 April 28, 2015**

Docket Number: **154-15-0027**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 27, 2015, 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:	20990209.00	Property Owner:	PRECISION DIESEL INC.
Classification:	PERSONAL		543 S. FORDSON ST.
County:	WAYNE COUNTY		DETROIT, MI 48217-1316
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	\$3,880	\$9,860	\$9,860	\$5,980
2014	\$3,880	\$9,120	\$9,120	\$5,240
TAXABLE VALUE				
2013	\$3,880	\$9,860	\$9,860	\$5,980
2014	\$3,880	\$9,120	\$9,120	\$5,240

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 April 28, 2015**

Docket Number: **154-15-0028**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 2015, 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:	08990513.01	Property Owner:	NOBLE VOICE, LLC
Classification:	PERSONAL		8255 LEMONT ROAD, SUITE 200
County:	WAYNE COUNTY		DARIEN, IL 60561
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				
2014	\$0	\$12,870	\$12,870	\$12,870
TAXABLE VALUE				
2014	\$0	\$12,870	\$12,870	\$12,870

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 28, 2015**

Docket Number: **154-15-0029**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 2015, 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:	06990097.16	Property Owner:	MULTIMEDIA GAMES INC. - S00793
Classification:	PERSONAL		206 WILD BASIN RD BLDG B, STE 400
County:	WAYNE COUNTY		WEST LAKE HILLS, TX 78746-3344
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	\$0	\$55,400	\$55,400	\$55,400
2014	\$0	\$394,020	\$394,020	\$394,020
TAXABLE VALUE				
2013	\$0	\$55,400	\$55,400	\$55,400
2014	\$0	\$394,020	\$394,020	\$394,020

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 April 28, 2015**

Docket Number: **154-15-0030**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 2015, 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:	03990147.22	Property Owner:	MULTIMEDIA GAMES INC.
Classification:	PERSONAL		206 WILD BASIN RD BLDG B STE 400
County:	WAYNE COUNTY		WEST LAKE HILLS, TX 78746-3344
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	\$0	\$6,170	\$6,170	\$6,170
TAXABLE VALUE				
2013	\$0	\$6,170	\$6,170	\$6,170

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 April 28, 2015**

Docket Number: **154-15-0031**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 2015, 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:	04990577.26	Property Owner:	MULTIMEDIA GAMES INC.
Classification:	PERSONAL		206 WILD BASIN RD BLDG B STE 400
County:	WAYNE COUNTY		WEST LAKE HILLS, TX 78746-3344
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$37,800	\$37,800	\$37,800
TAXABLE VALUE				
2013	\$0	\$37,800	\$37,800	\$37,800

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 28, 2015**

Docket Number: **154-15-0032**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 2015, 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: 01990610.10 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF DETROIT School District: DETROIT</p>	<p>Property Owner: HELLO INNOVATIONS aka FUNERAL ONE 407 E. FORT ST. DETROIT, MI 48226 Assessing Officer / Equalization Director: GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226</p>
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$78,540	\$78,540	\$78,540
2014	\$0	\$128,320	\$128,320	\$128,320
 TAXABLE VALUE				
2013	\$0	\$78,540	\$78,540	\$78,540
2014	\$0	\$128,320	\$128,320	\$128,320

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).

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 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 28, 2015**

Docket Number: **154-15-0033**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 2015, 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:	18990031.30	Property Owner:	HARSCO CORPORATION
Classification:	PERSONAL		DAB: HARSCO METALS
County:	WAYNE COUNTY		300 SEVEN FIELDS BLVD, STE 300
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	SEVEN FIELDS, PA 16046
			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				
2014	\$1,753,220	\$1,860,720	\$1,860,720	\$107,500
TAXABLE VALUE				
2014	\$1,753,220	\$1,860,720	\$1,860,720	\$107,500

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.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 28, 2015**

Docket Number: **154-15-0039**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 2015, 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: 03990146.00 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF DETROIT School District: DETROIT</p>	<p>Property Owner: BLUE CROSS BLUE SHIELD OF MI 600 E. LAFAYETTE BLVD. DETROIT, MI 48226 Assessing Officer / Equalization Director: GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226</p>
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$693,360	\$19,622,830	\$19,622,830	\$18,929,470
 TAXABLE VALUE				
2014	\$693,360	\$19,622,830	\$19,622,830	\$18,929,470

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).

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 Douglas B. Roberts
 Chairperson

