

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 October 12, 2015

Docket Number: 154-15-0439

GENESEE COUNTY

GAINES TWP.

The State Tax Commission, at a meeting held on October 12, 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:	10-09-200-016	Property Owner:	THEODORE & DOROTHY PECK
Classification:	REAL		424 IROQUOIS AVENUE
County:	GENESEE COUNTY		PRUDENVILLE, MI 48651
Assessment Unit:	GAINES TWP.	Assessing Officer / Equalization Director:	BRADLEY J. BEACH, ASSR.
School District:	SWARTZ CREEK		9255 W. GRAND BLANC ROAD
			GAINES, MI 48436

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$18,500	\$26,000	\$26,000	\$7,500
2014	\$18,500	\$26,400	\$26,400	\$7,900
<b>TAXABLE VALUE</b>				
2013	\$18,500	\$25,985	\$25,985	\$7,485
2014	\$18,796	\$26,400	\$26,400	\$7,604

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015

Docket Number: 154-15-0389  
GRAND TRAVERSE COUNTY  
PENINSULA TWP.,

The State Tax Commission, at a meeting held on October 12, 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:	28-11-407-025-00	Property Owner:	MARK R. & JACQUELINE R. FIEGEL
Classification:	REAL		8119 BAY EAST CT.
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49686
Assessment Unit:	PENINSULA TWP.	Assessing Officer / Equalization Director:	SALLY A. AKERLEY, ASSR.
School District:	TRAVERSE CITY		13235 CENTER ROAD
			TRAVERSE CITY, MI 49686

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$131,300	\$131,300	\$131,300
<b>TAXABLE VALUE</b>				
2015	\$0	\$115,243	\$115,243	\$115,243

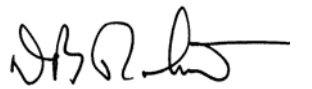
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0434**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on October 12, 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.

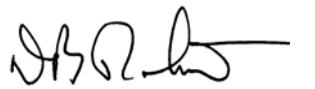
Parcel Code:	41-01-51-114-138	Property Owner:	NOBLE PREFERENCE ENTERPRISE LLC
Classification:	PERSONAL		10225 FREEPORT AVE
County:	KENT COUNTY		FREEPORT, MI 49325
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$25,000	\$56,100	\$56,100	\$31,100
<b>TAXABLE VALUE</b>				
2014	\$25,000	\$56,100	\$56,100	\$31,100

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0438**  
**LIVINGSTON COUNTY  
CITY OF BRIGHTON**

The State Tax Commission, at a meeting held on October 12, 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.

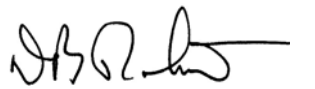
Parcel Code:	4718-99-003-421	Property Owner:	AIRTECH LLC
Classification:	PERSONAL		ATTN: KIM EKELBERRY
County:	LIVINGSTON COUNTY		1900 JETWAY BLVD
Assessment Unit:	CITY OF BRIGHTON	Assessing Officer / Equalization Director:	COLUMBUS, OH 43219
			COLLEEN D. BARTON, ASSR.
School District:	BRIGHTON		200 N. FIRST STREET
			BRIGHTON, MI 48116-1268

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$172,600	\$172,600	\$172,600
<b>TAXABLE VALUE</b>				
2015	\$0	\$172,600	\$172,600	\$172,600

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0390**  
**MACOMB COUNTY  
CLINTON TWP.**

The State Tax Commission, at a meeting held on October 12, 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.

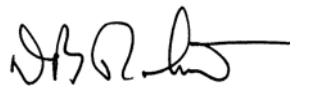
Parcel Code:	16-11-47-901-521	Property Owner:	INFINITY GRINDING
Classification:	PERSONAL		44069 GROESBECK
County:	MACOMB COUNTY		CLINTON TOWNSHIP, MI 48036
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	L'ANSE CREUSE		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$500	\$23,300	\$23,300	\$22,800
<b>TAXABLE VALUE</b>				
2015	\$500	\$23,300	\$23,300	\$22,800

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0366**  
**MUSKEGON COUNTY**  
**CITY OF NORTON SHORES**

The State Tax Commission, at a meeting held on October 12, 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: 61-27-447-000-0029-00          Classification: REAL          County: MUSKEGON COUNTY          Assessment Unit: CITY OF NORTON SHORES            School District: MONA SHORES</p>	<p>Property Owner:          BIBLE BAPTIST TEMPLE          3291 WINNETASKA ROAD          MUSKEGON, MI 49441            Assessing Officer / Equalization Director:          DONNA B. VANDERVRIES, ASSR.          173 E. APPLE AVENUE, STE. 201          MUSKEGON, MI 49442</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$53,200	\$53,200	\$53,200
2014	\$0	\$54,400	\$54,400	\$54,400
2015	\$57,400	\$57,400	\$57,400	\$0
<b>TAXABLE VALUE</b>				
2013	\$0	\$53,200	\$53,200	\$53,200
2014	\$0	\$54,051	\$54,051	\$54,051
2015	\$57,400	\$54,915	\$54,915	(\$2,485)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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 Douglas B. Roberts  
 Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 12, 2015

Docket Number: 154-15-0367

MUSKEGON COUNTY

CITY OF NORTON SHORES

The State Tax Commission, at a meeting held on October 12, 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:	61-27-447-000-0015-00	Property Owner:	BIBLE BAPTIST TEMPLE
Classification:	REAL		3291 WINNETASKA ROAD
County:	MUSKEGON COUNTY		MUSKEGON, MI 49441
Assessment Unit:	CITY OF NORTON SHORES	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MONA SHORES		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$261,300	\$261,300	\$261,300
2014	\$0	\$262,700	\$262,700	\$262,700
2015	\$265,800	\$265,800	\$265,800	\$0
<b>TAXABLE VALUE</b>				
2013	\$0	\$236,909	\$236,909	\$236,909
2014	\$0	\$240,699	\$240,699	\$240,699
2015	\$265,800	\$244,550	\$244,550	(\$21,250)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0435**  
**VAN BUREN COUNTY**  
**ALMENA TWP.**

The State Tax Commission, at a meeting held on October 12, 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.

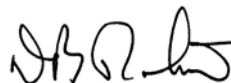
Parcel Code:	80-01-230-088-00	Property Owner:	DORRINGTON, ELDON & JOANNA L.
Classification:	REAL		22918 CANARY AVE.
County:	VAN BUREN COUNTY		MATTAWAN, MI 49071
Assessment Unit:	ALMENA TWP.	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU, ASSR.
School District:	MATTAWAN		27625 COUNTY ROAD 375
			PAW PAW, MI 49079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$75,700	\$73,400	\$73,400	(\$2,300)
2014	\$84,300	\$81,700	\$81,700	(\$2,600)
2015	\$71,400	\$73,500	\$73,500	\$2,100
<b>TAXABLE VALUE</b>				
2013	\$72,806	\$70,451	\$70,451	(\$2,355)
2014	\$73,970	\$71,587	\$71,587	(\$2,383)
2015	\$71,400	\$72,732	\$72,732	\$1,332

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0404**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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.

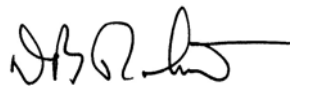
Parcel Code:	18990686.00	Property Owner:	AARA INC.
Classification:	PERSONAL		10826 JOY ROAD
County:	WAYNE COUNTY		DETROIT, MI 48204
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$40,280	\$49,780	\$49,780	\$9,500
<b>TAXABLE VALUE</b>				
2015	\$40,280	\$49,780	\$49,780	\$9,500

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0405**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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:	08990353.00	Property Owner:	ADHESIVE SYSTEMS INC.
Classification:	PERSONAL		15477 WOODROW WILSON
County:	WAYNE COUNTY		DETROIT, MI 48238
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>
<b>ASSESSED VALUE</b>				
2015	\$851,050	\$972,240	\$972,240	\$121,190
<b>TAXABLE VALUE</b>				
2015	\$851,050	\$972,240	\$972,240	\$121,190

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0406**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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.

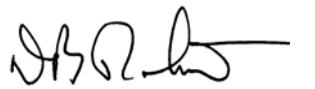
Parcel Code:	16991726.05	Property Owner:	ANAYA'S PALLETS & TRANSPORT INC
Classification:	PERSONAL		163 MORRELL ST.
County:	WAYNE COUNTY		DETROIT, MI 48209
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$175,210	\$205,610	\$205,610	\$30,400
<b>TAXABLE VALUE</b>				
2015	\$175,210	\$205,610	\$205,610	\$30,400

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0407**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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:	01990629.01	Property Owner:	ANESTHESIA SERVICES PC
Classification:	PERSONAL		DBA UNIVERSITY PAIN CLINIC
County:	WAYNE COUNTY		44990 HEYDENREICH RD. STE A
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	CLINTON TOWNSHIP, MI 48038
			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>
<b>ASSESSED VALUE</b>				
2015	\$89,800	\$101,110	\$101,110	\$11,310
<b>TAXABLE VALUE</b>				
2015	\$89,800	\$101,110	\$101,110	\$11,310

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 12, 2015

Docket Number: 154-15-0409

WAYNE COUNTY  
CITY OF DETROIT

The State Tax Commission, at a meeting held on October 12, 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:	02992428.05	Property Owner:	CS HOLDINGS LLC
Classification:	PERSONAL		719 GRISWOLD ST., STE 2100
County:	WAYNE COUNTY		DETROIT, MI 48226
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)
<b>ASSESSED VALUE</b>				
2014	\$0	\$46,240	\$46,240	\$46,240
2015	\$40,540	\$75,400	\$75,400	\$34,860
<b>TAXABLE VALUE</b>				
2014	\$0	\$46,240	\$46,240	\$46,240
2015	\$40,540	\$75,400	\$75,400	\$34,860

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0410**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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.

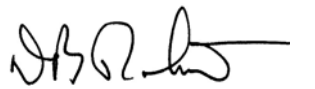
Parcel Code:	08990363.00	Property Owner:	DIVERSIFIED CHEMICAL TECHNOLOGIES
Classification:	PERSONAL		15477 WOODROW WILSON
County:	WAYNE COUNTY		DETROIT, MI 48238
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$96,010	\$136,540	\$136,540	\$40,530
<b>TAXABLE VALUE</b>				
2015	\$96,010	\$136,540	\$136,540	\$40,530

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0411**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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:	08990354.00	Property Owner:	DIVERSITAK INC.
Classification:	PERSONAL		15477 WOODROW WILSON
County:	WAYNE COUNTY		DETROIT, MI 48328
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)
<b>ASSESSED VALUE</b>				
2015	\$471,000	\$771,170	\$771,170	\$300,170
<b>TAXABLE VALUE</b>				
2015	\$471,000	\$771,170	\$771,170	\$300,170

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.

  
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Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0414**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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.

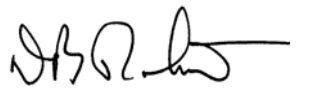
Parcel Code:	09990194.10	Property Owner:	FPT SCHLAFER DIVISION LLC
Classification:	PERSONAL		500 COLLIER ROAD
County:	WAYNE COUNTY		AUBURN HILLS, MI 48326
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$1,192,890	\$1,378,040	\$1,378,040	\$185,150
<b>TAXABLE VALUE</b>				
2015	\$1,192,890	\$1,378,040	\$1,378,040	\$185,150

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0415**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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.

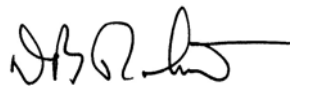
Parcel Code:	16990002.00	Property Owner:	FLOR-DRI SUPPLY CO. INC.
Classification:	PERSONAL		5450 WEST JEFFERSON
County:	WAYNE COUNTY		DETROIT, MI 48209
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC 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>
<b>ASSESSED VALUE</b>				
2015	\$169,900	\$202,180	\$202,180	\$32,280
<b>TAXABLE VALUE</b>				
2015	\$169,900	\$202,180	\$202,180	\$32,280

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0416**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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.

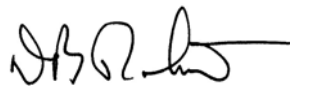
Parcel Code:	16990191.00	Property Owner:	GHANNAM GHANEN DDS PC INC
Classification:	PERSONAL		5705 W. VERNOR
County:	WAYNE COUNTY		DETROIT, MI 48209
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$69,750	\$76,150	\$76,150	\$6,400
<b>TAXABLE VALUE</b>				
2015	\$69,750	\$76,150	\$76,150	\$6,400

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0417**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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.

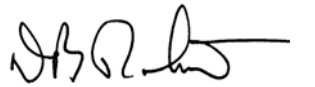
Parcel Code:	20990696.00	Property Owner:	JORGENSEN FORD SALES INC.
Classification:	PERSONAL		8333 MICHIGAN AVENUE
County:	WAYNE COUNTY		DETROIT, MI 48210
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$86,030	\$175,040	\$175,040	\$89,010
<b>TAXABLE VALUE</b>				
2015	\$86,030	\$175,040	\$175,040	\$89,010

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0418**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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:	25990586.031	Property Owner:	LARAMIE ENTERPRISES INC.
Classification:	PERSONAL		48400 WEST ROAD
County:	WAYNE COUNTY		WIXOM, MI 48393
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)
<b>ASSESSED VALUE</b>				
2015	\$0	\$99,910	\$99,910	\$99,910
<b>TAXABLE VALUE</b>				
2015	\$0	\$99,910	\$99,910	\$99,910

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0419**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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:	11990233.17	Property Owner:	NEPC
Classification:	PERSONAL		1155 BREWERY PARK BLVD. STE 240
County:	WAYNE COUNTY		DETROIT, MI 48207
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)
<b>ASSESSED VALUE</b>				
2015	\$16,490	\$45,130	\$45,130	\$28,640
<b>TAXABLE VALUE</b>				
2015	\$16,490	\$45,130	\$45,130	\$28,640

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 12, 2015

Docket Number: 154-15-0420

WAYNE COUNTY

CITY OF DETROIT

The State Tax Commission, at a meeting held on October 12, 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:	10990043.01	Property Owner:	OUR/DETROIT LLC
Classification:	PERSONAL		DBA OUR/DETROIT VODKA
County:	WAYNE COUNTY		2545 BAGLEY AVENUE
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	DETROIT, MI 48226
			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)
<b>ASSESSED VALUE</b>				
2014	\$0	\$5,700	\$5,700	\$5,700
2015	\$30,130	\$51,700	\$51,700	\$21,570
<b>TAXABLE VALUE</b>				
2014	\$0	\$5,700	\$5,700	\$5,700
2015	\$30,130	\$51,700	\$51,700	\$21,570

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 21, 2015

Docket Number: 154-15-0421

WAYNE COUNTY  
CITY of DETROIT

The State Tax Commission, at a meeting held on October 12, 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:	21991283.00	Property Owner:	PRESSURE VESSEL SERVICE INC.
Classification:	PERSONAL		10900 HARPER AVE
County:	WAYNE		DETROIT, MI 48213
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO
			2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226
School District:	82010		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$395,700	\$420,260	\$420,260	\$24,560
2014	\$395,700	\$679,270	\$679,270	\$283,570
2015	\$395,700	\$709,180	\$709,180	\$313,480
<b>TAXABLE VALUE</b>				
2013	\$395,700	\$420,260	\$420,260	\$24,560
2014	\$395,700	\$679,270	\$679,270	\$283,570
2015	\$395,700	\$709,180	\$709,180	\$313,480

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 October 12, 2015**

Docket Number: **154-15-0422**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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.

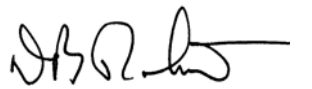
Parcel Code:	21992620.00	Property Owner:	ROOSTERTAIL INC.
Classification:	PERSONAL		100 MARQUETTE DR.
County:	WAYNE COUNTY		DETROIT, MI 48214
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$118,320	\$156,590	\$156,590	\$38,270
<b>TAXABLE VALUE</b>				
2015	\$118,320	\$156,590	\$156,590	\$38,270

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0424**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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.

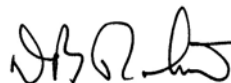
Parcel Code:	25991051.00	Property Owner:	VESCO OIL CORP
Classification:	PERSONAL		PO BOX 525
County:	WAYNE COUNTY		SOUTHFIELD, MI 48037
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$173,480	\$194,900	\$194,900	\$21,420
<b>TAXABLE VALUE</b>				
2015	\$173,480	\$194,900	\$194,900	\$21,420

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 12, 2015**

Docket Number: **154-15-0425**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 12, 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:	25991055.01	Property Owner:	WABASHA LEASING LLC
Classification:	PERSONAL		ATTN: TAX DEPT. EUC-12
County:	WAYNE COUNTY		386 WABASHA STREET NORTH
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	SAINT PAUL, MN 55102
			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>
<b>ASSESSED VALUE</b>				
2015	\$149,730	\$174,400	\$174,400	\$24,670
<b>TAXABLE VALUE</b>				
2015	\$149,730	\$174,400	\$174,400	\$24,670

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson

