

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 March 2, 2016**

Docket Number: **154-15-0935**

The State Tax Commission, at a meeting held on February 09, 2016, 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: 160-021-263-001-00 Classification: REAL County: BAY Assessment Unit: CITY of BAY CITY Village: NONE School District: BAY CITY SCHOOL DISTRICT | Property Owner: BAY CITY HOUSING COMMISSION 315 14TH ST. BAY CITY, MI 48708 Assessing Officer / Equalization Director: COIENE S. TAIT 301 WASHINGTON AVENUE BAY CITY, MI 48708 |
|---|---|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$1,876,250 | \$0 | \$0 | (\$1,876,250) |

| | | | | |
|----------------------|-------------|-----|-----|---------------|
| TAXABLE VALUE | | | | |
| 2015 | \$1,876,250 | \$0 | \$0 | (\$1,876,250) |

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-16-0002**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 11-12-9999-7042-00-4 | Property Owner: | LAKESHORE PETROLEUM, INC. |
| Classification: | PERSONAL | | 7519 FORREST BEACH ROAD |
| County: | BERRIEN | | WATERVLIET, MI 49098 |
| Assessment Unit: | TWP of LINCOLN | Assessing Officer / Equalization Director: | BARBARA C. CHEEK |
| Village: | NONE | | 2055 W. JOHN BEERS RD., BOX 279 |
| School District: | LAKESHORE SCHOOL DISTRICT | | STEVENSVILLE, MI 49127 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2014 | \$92,180 | \$112,217 | \$112,217 | \$20,037 |
| 2015 | \$0 | \$98,412 | \$98,412 | \$98,412 |
| TAXABLE VALUE | | | | |
| 2014 | \$92,180 | \$112,217 | \$112,217 | \$20,037 |
| 2015 | \$0 | \$98,412 | \$98,412 | \$98,412 |

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 March 2, 2016**

Docket Number: **154-15-0956**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 13-18-019-559-40 | Property Owner: | TCF NATIONAL BANK |
| Classification: | REAL | | 17440 COLLEGE PARKWAY |
| County: | CALHOUN | | LIVONIA, MI 48152 |
| Assessment Unit: | TWP of PENNFIELD | Assessing Officer / Equalization Director: | DANIEL D. BRUNNER |
| Village: | NONE | | 20260 CAPITAL AVENUE N.E. |
| School District: | PENNFIELD SCHOOL DISTRICT | | BATTLE CREEK, MI 49017 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$85,930 | \$85,930 | \$85,930 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$65,250 | \$65,250 | \$65,250 |

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.

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 March 2, 2016**

Docket Number: **154-15-0929**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 073-L90-000-461-50 | Property Owner: | GERALDINE ASARO |
| Classification: | REAL | | 31658 HIDDENBROOK |
| County: | IOSCO | | NEW BALTIMORE, MI 48047 |
| Assessment Unit: | TWP of PLAINFIELD | Assessing Officer / Equalization Director: | |
| | | | TAMMY A. FALL |
| Village: | NONE | | P.O. BOX 247 |
| School District: | HALE AREA SCHOOLS | | HALE, MI 48739 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$15,100 | \$15,100 | \$15,100 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$13,106 | \$13,106 | \$13,106 |

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 March 2, 2016**

Docket Number: **154-15-0928**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 070-018-300-008-00 | Property Owner: | LESLIE & MARY WILSON |
| Classification: | REAL | | 8904 W. ESMOND RD. |
| County: | IOSCO | | HALE, MI 48739 |
| Assessment Unit: | TWP of PLAINFIELD | Assessing Officer / Equalization Director: | TAMMY A. FALL |
| Village: | NONE | | P.O. BOX 247 |
| School District: | HALE AREA SCHOOLS | | HALE, MI 48739 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$52,000 | \$52,000 | \$52,000 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$45,486 | \$45,486 | \$45,486 |

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 March 2, 2016**

Docket Number: **154-15-0930**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|---------------------------|--|-----------------------|
| Parcel Code: | 000-10-06-276-003-00 | Property Owner: | GAIL & MARLEE HOFFMAN |
| Classification: | REAL | | 427 ROLLING OAKS DR. |
| County: | JACKSON | | HOWELL, MI 48843 |
| Assessment Unit: | TWP of WATERLOO | Assessing Officer / Equalization Director: | |
| | | | HEIDI S. ROENICKE |
| Village: | NONE | | 9773 MT. HOPE ROAD |
| School District: | EAST JACKSON COMMUNITY SC | | MUNITH, MI 49259 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$91,600 | \$74,800 | \$74,800 | (\$16,800) |

| | | | | |
|----------------------|----------|----------|----------|------------|
| TAXABLE VALUE | | | | |
| 2015 | \$91,600 | \$74,800 | \$74,800 | (\$16,800) |

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 March 2, 2016**

Docket Number: **154-15-0890**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 3905-35-360-020 | Property Owner: | JAMEY J. RENWICK TRUST |
| Classification: | REAL | | 4615 CARVER DRIVE |
| County: | KALAMAZOO | | KALAMAZOO, MI 49009 |
| Assessment Unit: | TWP of OSHTEMO | Assessing Officer / Equalization Director: | KRISTINE M. BIDDLE |
| Village: | NONE | | 7275 W. MAIN STREET |
| School District: | KALAMAZOO CITY SCHOOL DIST | | KALAMAZOO, MI 49009-9334 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$126,500 | \$117,400 | \$117,400 | (\$9,100) |

| | | | | |
|----------------------|-----------|-----------|-----------|-----------|
| TAXABLE VALUE | | | | |
| 2013 | \$126,500 | \$117,400 | \$117,400 | (\$9,100) |

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 March 2, 2016**

Docket Number: **154-15-0877**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 39-16-09-230-015 | Property Owner: | JOHN L. HERSON |
| Classification: | REAL | | 13707 E U AVE |
| County: | KALAMAZOO | | VICKSBURG, MI 49097 |
| Assessment Unit: | TWP of WAKESHMA | Assessing Officer / Equalization Director: | BENJAMIN A. BROUSSEAU |
| Village: | NONE | | P.O. BOX 136 |
| School District: | VICKSBURG COMMUNITY SCHO | | FULTON, MI 49052 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$26,500 | \$16,400 | \$16,400 | (\$10,100) |
| 2014 | \$26,700 | \$18,200 | \$18,200 | (\$8,500) |
| 2015 | \$22,500 | \$16,500 | \$16,500 | (\$6,000) |
| TAXABLE VALUE | | | | |
| 2013 | \$19,649 | \$15,052 | \$15,052 | (\$4,597) |
| 2014 | \$19,963 | \$15,292 | \$15,292 | (\$4,671) |
| 2015 | \$20,282 | \$15,536 | \$15,536 | (\$4,746) |

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 March 2, 2016**

Docket Number: **154-15-0891**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|--|---|
| Parcel Code: 41-50-12-020-694 Classification: PERSONAL County: KENT Assessment Unit: TWP of ALGOMA Village: NONE School District: SPARTA AREA SCHOOLS | Property Owner: ELEMENT FINANCIAL CORP. C/O GRANT THORNTON LLP PO BOX 59365 SCHAUMBURG, IL 60159-0365 Assessing Officer / Equalization Director: JASON R. ROSENZWEIG 10531 ALGOMA AVENUE ROCKFORD, MI 49341 |
|--|---|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$17,800 | \$0 | \$0 | (\$17,800) |

| | | | | |
|----------------------|----------|-----|-----|------------|
| TAXABLE VALUE | | | | |
| 2015 | \$17,800 | \$0 | \$0 | (\$17,800) |

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 March 2, 2016**

Docket Number: **154-15-0923**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------------------|--|---------------------------|
| Parcel Code: | 41-50-31-020-019 | Property Owner: | ASSA GROUP INC. |
| Classification: | PERSONAL | | 12900 CHRISTOPHER DR., SE |
| County: | KENT | | LOWELL, MI 49331 |
| Assessment Unit: | TWP of VERGENNES | Assessing Officer / Equalization Director: | DEBRA S. RASHID |
| Village: | NONE | | 10381 BAILEY DR., BOX 208 |
| School District: | LOWELL AREA SCHOOL DISTRICT | | LOWELL, MI 49331-0208 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$76,500 | \$66,800 | \$66,800 | (\$9,700) |

| | | | | |
|----------------------|----------|----------|----------|-----------|
| TAXABLE VALUE | | | | |
| 2015 | \$76,500 | \$66,800 | \$66,800 | (\$9,700) |

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 March 2, 2016**

Docket Number: **154-16-0013**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|----------------------------|
| Parcel Code: | 41-50-86-023-366 | Property Owner: | DIE TECH SERVICES INC. |
| Classification: | PERSONAL | | 2457 WALDORF CT. NW |
| County: | KENT | | GRAND RAPIDS, MI 49544 |
| Assessment Unit: | CITY of WALKER | Assessing Officer / Equalization Director: | |
| Village: | NONE | | KELLY A. SMITH |
| School District: | KENOWA HILLS PUBLIC SCHOOL | | 4243 REMEMBRANCE ROAD N.W. |
| | | | WALKER, MI 49544 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$204,500 | \$246,400 | \$246,400 | \$41,900 |

| | | | | |
|----------------------|-----------|-----------|-----------|----------|
| TAXABLE VALUE | | | | |
| 2015 | \$204,500 | \$246,400 | \$246,400 | \$41,900 |

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 March 2, 2016**

Docket Number: **154-15-0957**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 4711-12-402-043 | Property Owner: | LAWRENCE & DEANNA DEBAKER |
| Classification: | REAL | | 7866 WINDHAVEN LANE |
| County: | LIVINGSTON | | BRIGHTON, MI 48114 |
| Assessment Unit: | TWP of GENOA | Assessing Officer / Equalization Director: | DEBRA L. ROJEWSKI |
| Village: | NONE | | 2911 DORR ROAD |
| School District: | HOWELL PUBLIC SCHOOLS | | BRIGHTON, MI 48116 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$155,000 | \$155,000 | \$155,000 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$105,368 | \$105,368 | \$105,368 |

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 March 2, 2016**

Docket Number: **154-16-0008**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 49-006-119-007-10 | Property Owner: | ROBERT & MARJORIE BOSMAN |
| Classification: | REAL | | N6379 BLACK RIVER ROAD |
| County: | MACKINAC | | NAUBINWAY, MI 49762 |
| Assessment Unit: | TWP of HUDSON | Assessing Officer / Equalization Director: | SUZANNE E. NELSON |
| Village: | NONE | | P.O. BOX 136 |
| School District: | ENGADINE CONSOLIDATED SCH | | NAUBINWAY, MI 49762 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|---------------------------|----------------------------|---------------------------|------------------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$29,096 | \$32,965 | \$32,965 | \$3,869 |

| | | | | |
|----------------------|----------|----------|----------|---------|
| TAXABLE VALUE | | | | |
| 2015 | \$28,702 | \$32,571 | \$32,571 | \$3,869 |

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 March 2, 2016**

Docket Number: **154-15-0749**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 16-11-47-801-321 | Property Owner: | WENDY'S |
| Classification: | PERSONAL | | BRIAN H. KELEMAN & ASSOCIATES, INC. |
| County: | MACOMB | | 8187 RHODE DR., STE C |
| Assessment Unit: | TWP of CLINTON | | UTICA, MI 48317 |
| Village: | NONE | Assessing Officer / Equalization Director: | JAMES H. ELROD |
| School District: | MT CLEMENS COMMUNITY SCH | | 40700 ROMEO PLANK ROAD |
| | | | CLINTON TWP, MI 48038 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$9,200 | \$21,100 | \$21,100 | \$11,900 |
| TAXABLE VALUE | | | | |
| 2015 | \$9,200 | \$21,100 | \$21,100 | \$11,900 |

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 March 2, 2016**

Docket Number: **154-15-0806**

The State Tax Commission, at a meeting held on February 09, 2016, 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: 23-07-90-054-134 Classification: PERSONAL County: MACOMB Assessment Unit: TWP of SHELBY Village: NONE School District: UTICA COMMUNITY SCHOOLS | Property Owner: GE EQUIPMENT SMALL TICKET SERIES 2013-1; PROP TAX COMPLIANCE PO BOX 35715 BILLINGS, MT 59107 Assessing Officer / Equalization Director: MATTHEW J. SCHMIDT 52700 VAN DYKE SHELBY TWP., MI 48316-3572 |
|--|--|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$270 | \$270 | \$270 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$270 | \$270 | \$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 March 2, 2016**

Docket Number: **154-15-0841**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 99-06-930-411 | Property Owner: | CASH DEPOT LTD |
| Classification: | PERSONAL | | 1740 COFRIN DR SUITE 2 |
| County: | MACOMB | | GREEN BAY, WI 54302 |
| Assessment Unit: | CITY of WARREN | Assessing Officer / Equalization Director: | MARCIA D.M. SMITH |
| Village: | NONE | | ONE CITY SQUARE, STE. 310 |
| School District: | WARREN CONSOLIDATED SCHO | | WARREN, MI 48093 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$3,904 | \$3,904 | \$3,904 |
| 2014 | \$0 | \$4,274 | \$4,274 | \$4,274 |
| 2015 | \$0 | \$4,634 | \$4,634 | \$4,634 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$3,904 | \$3,904 | \$3,904 |
| 2014 | \$0 | \$4,274 | \$4,274 | \$4,274 |
| 2015 | \$0 | \$4,634 | \$4,634 | \$4,634 |

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 March 2, 2016**

Docket Number: **154-16-0001**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 99-01-154-435 | Property Owner: | PRECISION TOOLS & REPAIR CO. |
| Classification: | PERSONAL | | 3761 TEN MILE |
| County: | MACOMB | | WARREN, MI 48091 |
| Assessment Unit: | CITY of WARREN | Assessing Officer / Equalization Director: | MARCIA D.M. SMITH |
| Village: | NONE | | ONE CITY SQUARE, STE. 310 |
| School District: | FITZGERALD PUBLIC SCHOOLS | | WARREN, MI 48093 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$0 | \$6,517 | \$6,517 | \$6,517 |
| TAXABLE VALUE | | | | |
| 2014 | \$0 | \$6,517 | \$6,517 | \$6,517 |

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 March 2, 2016**

Docket Number: **154-15-0843**

The State Tax Commission, at a meeting held on February 09, 2016, 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: 5812-140-001-00 Classification: REAL County: MONROE Assessment Unit: TWP of MONROE Village: NONE School District: MONROE PUBLIC SCHOOLS | Property Owner: KENNETH J. & MARY BURKEY 1990 S. CUSTER RD. MONROE, MI 48161 Assessing Officer / Equalization Director: CATHERINE A. COUSINEAU 4925 E. DUNBAR ROAD MONROE, MI 48161 |
|---|--|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$3,400 | \$3,400 | \$3,400 |
| 2014 | \$0 | \$3,400 | \$3,400 | \$3,400 |
| 2015 | \$0 | \$3,400 | \$3,400 | \$3,400 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$3,400 | \$3,400 | \$3,400 |
| 2014 | \$0 | \$3,400 | \$3,400 | \$3,400 |
| 2015 | \$0 | \$3,400 | \$3,400 | \$3,400 |

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 March 2, 2016**

Docket Number: **154-15-0903**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------------|--|-----------------------|
| Parcel Code: | 61-10-028-200-0010-55 | Property Owner: | WILSON 64 LLC |
| Classification: | REAL | | 5276 CONNEMARA CT. SE |
| County: | MUSKEGON | | ADA, MI 49301 |
| Assessment Unit: | TWP of MUSKEGON | Assessing Officer / Equalization Director: | |
| Village: | NONE | | PENNY L. GOOD |
| School District: | ORCHARD VIEW SCHOOLS | | 1990 E. APPLE AVENUE |
| | | | MUSKEGON, MI 49442 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$6,000 | \$6,000 | \$6,000 |
| 2014 | \$0 | \$5,800 | \$5,800 | \$5,800 |
| 2015 | \$0 | \$5,800 | \$5,800 | \$5,800 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$6,000 | \$6,000 | \$6,000 |
| 2014 | \$0 | \$5,800 | \$5,800 | \$5,800 |
| 2015 | \$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 March 2, 2016**

Docket Number: **154-16-0007**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 61-24-205-690-0004-00 | Property Owner: | MARIE A. RUBERTO |
| Classification: | REAL | | 727 OAKMERE PLACE |
| County: | MUSKEGON | | NORTH MUSKEGON, MI 49445 |
| Assessment Unit: | CITY of MUSKEGON | Assessing Officer / Equalization Director: | DONNA B. VANDERVRIES |
| Village: | NONE | | 173 E. APPLE AVENUE, STE. 201 |
| School District: | MUSKEGON CITY SCHOOL DIST | | MUSKEGON, MI 49442 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$29,800 | \$29,800 | \$29,800 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$28,041 | \$28,041 | \$28,041 |

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 March 2, 2016**

Docket Number: **154-15-0873**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 63-68-99-00-001-133 | Property Owner: | CIT TECHNOLOGY FINANCING SERVICES |
| Classification: | PERSONAL | | PO BOX 460709 |
| County: | OAKLAND | | HOUSTON, TX 77056 |
| Assessment Unit: | CITY of ROCHESTER | Assessing Officer / Equalization Director: | DAVID M. HIEBER |
| Village: | NONE | | 250 ELIZABETH LK RD. STE 1000 W |
| School District: | ROCHESTER COMMUNITY SCH | | PONTIAC, MI 48341 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$55,920 | \$45,450 | \$45,450 | (\$10,470) |

| | | | | |
|----------------------|----------|----------|----------|------------|
| TAXABLE VALUE | | | | |
| 2013 | \$55,920 | \$45,450 | \$45,450 | (\$10,470) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-15-0830**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|------------------------|
| Parcel Code: | 76-99-79-283-064 | Property Owner: | NIELSEN AUDIO INC. |
| Classification: | PERSONAL | | C/O RYAN LLC |
| County: | OAKLAND | | PO BOX 4900, DEPT. 380 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | SCOTTSDALE, AZ 85261 |
| Village: | NONE | | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2014 | \$0 | \$5,140 | \$5,140 | \$5,140 |
| TAXABLE VALUE | | | | |
| 2014 | \$0 | \$5,140 | \$5,140 | \$5,140 |

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 March 2, 2016**

Docket Number: **154-15-0828**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|---|
| Parcel Code: 76-99-64-082-110 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: MG ASSOCIATES 24300 SOUTHFIELD RD. #212 SOUTHFIELD, MI 48075 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|---|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$8,050 | \$8,050 | \$8,050 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$8,050 | \$8,050 | \$8,050 |

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 March 2, 2016**

Docket Number: **154-15-0831**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|--------------------------|
| Parcel Code: | 76-99-71-052-812 | Property Owner: | OPEN DEALER EXCHANGE |
| Classification: | PERSONAL | | 27777 FRANKLIN RD. #1850 |
| County: | OAKLAND | | SOUTHFIELD, MI 48034 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| Village: | NONE | | 26000 EVERGREEN ROAD |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|---------------------------|----------------------------|---------------------------|------------------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$71,360 | \$168,130 | \$168,130 | \$96,770 |
| 2014 | \$82,060 | \$280,290 | \$280,290 | \$198,230 |
| TAXABLE VALUE | | | | |
| 2013 | \$71,360 | \$168,130 | \$168,130 | \$96,770 |
| 2014 | \$82,060 | \$280,290 | \$280,290 | \$198,230 |

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 March 2, 2016**

Docket Number: **154-15-0832**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|--|
| Parcel Code: 76-99-09-023-500 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: ORCHID BIO-COAT INC. TAX DEPT 1489 CEDAR STREET HOLT, MI 48842 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|--|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$923,380 | \$1,186,710 | \$1,186,710 | \$263,330 |
| 2014 | \$799,750 | \$1,073,730 | \$1,073,730 | \$273,980 |
| 2015 | \$957,090 | \$966,910 | \$966,910 | \$9,820 |
| TAXABLE VALUE | | | | |
| 2013 | \$923,380 | \$1,186,710 | \$1,186,710 | \$263,330 |
| 2014 | \$799,750 | \$1,073,730 | \$1,073,730 | \$273,980 |
| 2015 | \$957,090 | \$966,910 | \$966,910 | \$9,820 |

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 March 2, 2016**

Docket Number: **154-15-0833**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|---|
| Parcel Code: 76-99-67-336-244 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: PANERA LLC #601632 C/O INTERNATIONAL APPRAISAL CO. 110 PLEASANT AVE. SADDLE RIVER, NJ 07458 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|---|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$40,000 | \$226,190 | \$226,190 | \$186,190 |
| TAXABLE VALUE | | | | |
| 2014 | \$40,000 | \$226,190 | \$226,190 | \$186,190 |

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.



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-15-0834**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|-------------------------|
| Parcel Code: | 76-99-71-058-114 | Property Owner: | PRIORITY HEALTH |
| Classification: | PERSONAL | | C/O LEAD TAX CONSULTANT |
| County: | OAKLAND | | 1231 EAST BELTLINE NE |
| Assessment Unit: | CITY of SOUTHFIELD | | GRAND RAPIDS, MI 49525 |
| Village: | NONE | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$15,000 | \$22,060 | \$22,060 | \$7,060 |
| TAXABLE VALUE | | | | |
| 2014 | \$15,000 | \$22,060 | \$22,060 | \$7,060 |

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 March 2, 2016**

Docket Number: **154-15-0837**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|--|
| Parcel Code: 76-99-55-504-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: SBC TOWER HOLDINGS LLC AT&T MOBILITY; PROPERTY TAX DEPT. 909 CHESTNUT ST., RM 36-M-1 SAINT LOUIS, MO 63101 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|--|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$41,280 | \$41,280 | \$41,280 |
| 2014 | \$0 | \$41,280 | \$41,280 | \$41,280 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$41,280 | \$41,280 | \$41,280 |
| 2014 | \$0 | \$41,280 | \$41,280 | \$41,280 |

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.



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-15-0835**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|-----------------------------|
| Parcel Code: | 76-99-25-283-015 | Property Owner: | SABA HOLDING COMPANY |
| Classification: | PERSONAL | | C/O ALLYN INT'L SVS INC-TAX |
| County: | OAKLAND | | 13391 MCGREGOR BLVD. |
| Assessment Unit: | CITY of SOUTHFIELD | | FORT MYERS, FL 33919 |
| | | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| Village: | NONE | | 26000 EVERGREEN ROAD |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | SOUTHFIELD, MI 48037 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$32,570 | \$32,570 | \$32,570 |
| 2014 | \$0 | \$31,080 | \$31,080 | \$31,080 |
| 2015 | \$0 | \$29,800 | \$29,800 | \$29,800 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$32,570 | \$32,570 | \$32,570 |
| 2014 | \$0 | \$31,080 | \$31,080 | \$31,080 |
| 2015 | \$0 | \$29,800 | \$29,800 | \$29,800 |

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 March 2, 2016**

Docket Number: **154-15-0824**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|---------------------------|--|----------------------|
| Parcel Code: | 76-99-57-009-150 | Property Owner: | KROGER #1800652 |
| Classification: | PERSONAL | ATTN: | TAX DEPT. 7TH FL |
| County: | OAKLAND | | 1014 VINE STREET |
| Assessment Unit: | CITY of SOUTHFIELD | | CINCINNATI, OH 45202 |
| Village: | NONE | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| School District: | OAK PARK CITY SCHOOL DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$627,410 | \$768,930 | \$768,930 | \$141,520 |
| 2014 | \$641,100 | \$766,590 | \$766,590 | \$125,490 |
| TAXABLE VALUE | | | | |
| 2013 | \$627,410 | \$768,930 | \$768,930 | \$141,520 |
| 2014 | \$641,100 | \$766,590 | \$766,590 | \$125,490 |

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 March 2, 2016**

Docket Number: **154-15-0829**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|--|
| Parcel Code: 76-99-72-097-450 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: MICHIGAN PEDIATRIC ENT ASSOC. C/O PROPERTY VALUATIONS 14400 METCALF AVENUE OVERLAND PARK, KS 66223 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|--|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$280 | \$40,820 | \$40,820 | \$40,540 |
| 2014 | \$260 | \$40,800 | \$40,800 | \$40,540 |
| 2015 | \$0 | \$38,530 | \$38,530 | \$38,530 |
| TAXABLE VALUE | | | | |
| 2013 | \$280 | \$40,820 | \$40,820 | \$40,540 |
| 2014 | \$260 | \$40,800 | \$40,800 | \$40,540 |
| 2015 | \$0 | \$38,530 | \$38,530 | \$38,530 |

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.



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-15-0827**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|---|
| Parcel Code: 76-99-44-092-112 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: MANUFACTURING VALIDATION SOLUTIONS MVS GROUP 21667 MELROSE SOUTHFIELD, MI 48075 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|---|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$0 | \$116,950 | \$116,950 | \$116,950 |
| 2015 | \$37,760 | \$101,270 | \$101,270 | \$63,510 |
| TAXABLE VALUE | | | | |
| 2014 | \$0 | \$116,950 | \$116,950 | \$116,950 |
| 2015 | \$37,760 | \$101,270 | \$101,270 | \$63,510 |

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 March 2, 2016**

Docket Number: **154-15-0826**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|---|
| Parcel Code: 76-99-64-456-013 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: MCDONALD'S RESTAURANT #21-1885 C/O TAX DEPT. 30161 SOUTHFIELD ROAD SOUTHFIELD, MI 48076 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|---|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$80,000 | \$235,350 | \$235,350 | \$155,350 |
| 2014 | \$92,000 | \$205,910 | \$205,910 | \$113,910 |
| 2015 | \$178,510 | \$178,630 | \$178,630 | \$120 |
| TAXABLE VALUE | | | | |
| 2013 | \$80,000 | \$235,350 | \$235,350 | \$155,350 |
| 2014 | \$92,000 | \$205,910 | \$205,910 | \$113,910 |
| 2015 | \$178,510 | \$178,630 | \$178,630 | \$120 |

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 March 2, 2016**

Docket Number: **154-15-0825**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|--|
| Parcel Code: 76-99-76-298-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: KROGER #1800658 ATTN: TAX DEPT. 7TH FL 1014 VINE STREET CINCINNATI, OH 45202 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|--|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$383,270 | \$389,250 | \$389,250 | \$5,980 |
| TAXABLE VALUE | | | | |
| 2014 | \$383,270 | \$389,250 | \$389,250 | \$5,980 |

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 March 2, 2016**

Docket Number: **154-15-0823**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|--------------------------------|
| Parcel Code: | 76-99-79-218-025 | Property Owner: | KELLERMEYER BERGENSONS SVS LLC |
| Classification: | PERSONAL | | C/O TAX DEPT. |
| County: | OAKLAND | | 1575 HENTHORNE DR. |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | MAUMEE, OH 43537 |
| Village: | NONE | | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| <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 | \$15,630 | \$15,630 | \$15,630 |
| 2014 | \$0 | \$15,460 | \$15,460 | \$15,460 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$15,630 | \$15,630 | \$15,630 |
| 2014 | \$0 | \$15,460 | \$15,460 | \$15,460 |

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 March 2, 2016**

Docket Number: **154-15-0822**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|-----------------------|
| Parcel Code: | 76-99-44-180-393 | Property Owner: | FORE SEE RESULTS INC. |
| Classification: | PERSONAL | | 2500 GREEN ROAD #400 |
| County: | OAKLAND | | ANN ARBOR, MI 48105 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | |
| Village: | NONE | | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$43,640 | \$43,640 | \$43,640 |
| 2014 | \$0 | \$86,580 | \$86,580 | \$86,580 |
| 2015 | \$0 | \$64,690 | \$64,690 | \$64,690 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$43,640 | \$43,640 | \$43,640 |
| 2014 | \$0 | \$86,580 | \$86,580 | \$86,580 |
| 2015 | \$0 | \$64,690 | \$64,690 | \$64,690 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-15-0821**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|-----------------------------------|
| Parcel Code: | 76-99-55-320-770 | Property Owner: | DONER PARTNERS LLC |
| Classification: | PERSONAL | | 25900 NORTHWESTERN #110, 3RD FLR. |
| County: | OAKLAND | | SOUTHFIELD, MI 48075-1067 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| Village: | NONE | | 26000 EVERGREEN ROAD |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$1,684,940 | \$1,818,020 | \$1,818,020 | \$133,080 |
| 2014 | \$1,605,310 | \$1,722,750 | \$1,722,750 | \$117,440 |
| TAXABLE VALUE | | | | |
| 2013 | \$1,684,940 | \$1,818,020 | \$1,818,020 | \$133,080 |
| 2014 | \$1,605,310 | \$1,722,750 | \$1,722,750 | \$117,440 |

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 March 2, 2016**

Docket Number: **154-15-0836**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|--|
| Parcel Code: 76-99-46-349-800 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: SBC TOWER HOLDINGS LLC AT&T MOBILITY; PROPERTY TAX DEPT. 909 CHESTNUT ST., RM 36-M-1 SAINT LOUIS, MO 63101 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|--|

| <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 | \$43,240 | \$43,240 | \$43,240 |
| 2014 | \$0 | \$42,800 | \$42,800 | \$42,800 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$43,240 | \$43,240 | \$43,240 |
| 2014 | \$0 | \$42,800 | \$42,800 | \$42,800 |

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 March 2, 2016**

Docket Number: **154-15-0813**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|-----------------------------------|
| Parcel Code: | 76-99-55-407-120 | Property Owner: | BLUE CROSS BLUE SHIELD OF MI |
| Classification: | PERSONAL | | CORPORATE TAXATION MAIL CODE 0816 |
| County: | OAKLAND | | 600 E. LAFAYETTE BLVD. |
| Assessment Unit: | CITY of SOUTHFIELD | | DETROIT, MI 48226-2998 |
| Village: | NONE | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$212,260 | \$272,280 | \$272,280 | \$60,020 |
| TAXABLE VALUE | | | | |
| 2014 | \$212,260 | \$272,280 | \$272,280 | \$60,020 |

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 March 2, 2016**

Docket Number: **154-15-0820**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|---|
| Parcel Code: 76-99-55-319-278 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: DONER PARTNERS LLC 25900 NORTHWESTERN #110, 3RD FLR. SOUTHFIELD, MI 48075-1067 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|---|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$211,020 | \$280,110 | \$280,110 | \$69,090 |

| | | | | |
|----------------------|-----------|-----------|-----------|----------|
| TAXABLE VALUE | | | | |
| 2014 | \$211,020 | \$280,110 | \$280,110 | \$69,090 |

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 March 2, 2016**

Docket Number: **154-15-0937**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|---------------------------|
| Parcel Code: | 76-99-43-008-845 | Property Owner: | QUADIR JALEEL MD |
| Classification: | PERSONAL | | 26237 SOUTHFIELD RD. |
| County: | OAKLAND | | LATHRUP VILLAGE, MI 48076 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| Village: | NONE | | 26000 EVERGREEN ROAD |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | SOUTHFIELD, MI 48037 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$4,040 | \$4,040 | \$4,040 |
| 2014 | \$0 | \$4,380 | \$4,380 | \$4,380 |
| 2015 | \$0 | \$3,900 | \$3,900 | \$3,900 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$4,040 | \$4,040 | \$4,040 |
| 2014 | \$0 | \$4,380 | \$4,380 | \$4,380 |
| 2015 | \$0 | \$3,900 | \$3,900 | \$3,900 |

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 March 2, 2016**

Docket Number: **154-15-0812**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|---------------------------------|
| Parcel Code: | 76-99-70-530-075 | Property Owner: | ARAMARK MANAGEMENT SERVICES, LP |
| Classification: | PERSONAL | | ATTN: PROPERTY TAX DEPT. |
| County: | OAKLAND | | PO BOX 7537 |
| Assessment Unit: | CITY of SOUTHFIELD | | PHILADELPHIA, PA 19101 |
| Village: | NONE | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$40,310 | \$46,010 | \$46,010 | \$5,700 |
| 2014 | \$40,310 | \$45,420 | \$45,420 | \$5,110 |
| TAXABLE VALUE | | | | |
| 2013 | \$40,310 | \$46,010 | \$46,010 | \$5,700 |
| 2014 | \$40,310 | \$45,420 | \$45,420 | \$5,110 |

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 March 2, 2016**

Docket Number: **154-15-0818**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|-----------------------------|
| Parcel Code: | 76-99-44-107-009 | Property Owner: | COMER HOLDINGS/CAMRYN GROUP |
| Classification: | PERSONAL | | 21624 MELROSE |
| County: | OAKLAND | | SOUTHFIELD, MI 48075 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| Village: | NONE | | 26000 EVERGREEN ROAD |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$29,990 | \$32,410 | \$32,410 | \$2,420 |
| 2014 | \$0 | \$41,570 | \$41,570 | \$41,570 |
| 2015 | \$0 | \$83,360 | \$83,360 | \$83,360 |
| TAXABLE VALUE | | | | |
| 2013 | \$29,990 | \$32,410 | \$32,410 | \$2,420 |
| 2014 | \$0 | \$41,570 | \$41,570 | \$41,570 |
| 2015 | \$0 | \$83,360 | \$83,360 | \$83,360 |

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 March 2, 2016**

Docket Number: **154-15-0938**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|---|
| Parcel Code: 76-99-25-257-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: BECKMAN COULTER INC FKA: LUMIGEN INC/NON ABAT 250 S. KRAEMER BLVD. BREA, CA 92821 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|---|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$1,722,540 | \$1,806,710 | \$1,806,710 | \$84,170 |
| 2014 | \$1,875,970 | \$1,952,730 | \$1,952,730 | \$76,760 |
| 2015 | \$2,157,370 | \$2,079,270 | \$2,079,270 | (\$78,100) |
| TAXABLE VALUE | | | | |
| 2013 | \$1,722,540 | \$1,806,710 | \$1,806,710 | \$84,170 |
| 2014 | \$1,875,970 | \$1,952,730 | \$1,952,730 | \$76,760 |
| 2015 | \$2,157,370 | \$2,079,270 | \$2,079,270 | (\$78,100) |

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 March 2, 2016**

Docket Number: **154-15-0926**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|-----------------------------|
| Parcel Code: | 76-99-70-235-100 | Property Owner: | AT&T MOBILITY LLC #10076203 |
| Classification: | PERSONAL | | PROPERTY TAX DEPARTMENT |
| County: | OAKLAND | | 909 CHESTNUT., RM 36-M-01 |
| Assessment Unit: | CITY of SOUTHFIELD | | SAINT LOUIS, MO 63101 |
| Village: | NONE | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$38,780 | \$49,060 | \$49,060 | \$10,280 |
| 2014 | \$23,570 | \$36,320 | \$36,320 | \$12,750 |
| TAXABLE VALUE | | | | |
| 2013 | \$38,780 | \$49,060 | \$49,060 | \$10,280 |
| 2014 | \$23,570 | \$36,320 | \$36,320 | \$12,750 |

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 March 2, 2016**

Docket Number: **154-15-0927**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|-----------------------------------|
| Parcel Code: | 76-99-64-410-009 | Property Owner: | SBC TOWER HOLDINGS LLC |
| Classification: | PERSONAL | | AT&T MOBILITY; PROPERTY TAX DEPT. |
| County: | OAKLAND | | 909 CHESTNUT ST., RM 36-M-1 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | SAINT LOUIS, MO 63101 |
| Village: | NONE | | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| <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 | \$32,470 | \$32,470 | \$32,470 |
| 2014 | \$0 | \$32,140 | \$32,140 | \$32,140 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$32,470 | \$32,470 | \$32,470 |
| 2014 | \$0 | \$32,140 | \$32,140 | \$32,140 |

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 March 2, 2016**

Docket Number: **154-15-0838**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|--|
| Parcel Code: 76-99-76-366-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: STAR LINCOLN INC. 24350 W. TWELVE MILE ROAD SOUTHFIELD, MI 48034-1498 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|--|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$237,540 | \$365,820 | \$365,820 | \$128,280 |

| | | | | |
|----------------------|-----------|-----------|-----------|-----------|
| TAXABLE VALUE | | | | |
| 2014 | \$237,540 | \$365,820 | \$365,820 | \$128,280 |

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-15-0840**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|------------------------|
| Parcel Code: | 76-99-44-140-015 | Property Owner: | VERIZON SERVICES CORP. |
| Classification: | PERSONAL | | PO BOX 2749 |
| County: | OAKLAND | | ADDISON, TX 75001 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | |
| Village: | NONE | | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$1,910 | \$1,910 | \$1,910 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$1,910 | \$1,910 | \$1,910 |

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-15-0924**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|-------------------------|
| Parcel Code: | 76-99-43-122-200 | Property Owner: | CARDIOVASCULAR ASSOC PC |
| Classification: | PERSONAL | | 27177 LAHSER #103 |
| County: | OAKLAND | | SOUTHFIELD, MI 48034 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| Village: | NONE | | 26000 EVERGREEN ROAD |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$82,550 | \$98,910 | \$98,910 | \$16,360 |

| | | | | |
|----------------------|----------|----------|----------|----------|
| TAXABLE VALUE | | | | |
| 2015 | \$82,550 | \$98,910 | \$98,910 | \$16,360 |

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 March 2, 2016**

Docket Number: **154-15-0817**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|----------------------|
| Parcel Code: | 76-99-68-100-195 | Property Owner: | CLARITY VOICE |
| Classification: | PERSONAL | | 2 CORPORATE DR. #250 |
| County: | OAKLAND | | SOUTHFIELD, MI 48076 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| Village: | NONE | | 26000 EVERGREEN ROAD |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$3,310 | \$50,820 | \$50,820 | \$47,510 |
| TAXABLE VALUE | | | | |
| 2015 | \$3,310 | \$50,820 | \$50,820 | \$47,510 |

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 March 2, 2016**

Docket Number: **154-15-0816**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|----------------------|
| Parcel Code: | 76-99-55-412-353 | Property Owner: | CLARITY VOICE |
| Classification: | PERSONAL | | 2 CORPORATE DR. #250 |
| County: | OAKLAND | | SOUTHFIELD, MI 48076 |
| Assessment Unit: | CITY of SOUTHFIELD | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| Village: | NONE | | 26000 EVERGREEN ROAD |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$2,500 | \$20,670 | \$20,670 | \$18,170 |
| 2014 | \$2,880 | \$27,760 | \$27,760 | \$24,880 |
| TAXABLE VALUE | | | | |
| 2013 | \$2,500 | \$20,670 | \$20,670 | \$18,170 |
| 2014 | \$2,880 | \$27,760 | \$27,760 | \$24,880 |

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 March 2, 2016**

Docket Number: **154-15-0815**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|---|
| Parcel Code: 76-99-67-705-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: CARDIOVASCULAR CLINICAL ASSOC PC ATTN: TAX DEPT. 28080 GRAND RIVER AVE. #300W FARMINGTON HILLS, MI 48336-5966 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|---|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$69,310 | \$153,360 | \$153,360 | \$84,050 |
| TAXABLE VALUE | | | | |
| 2015 | \$69,310 | \$153,360 | \$153,360 | \$84,050 |

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 March 2, 2016**

Docket Number: **154-15-0814**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|--------------------------|
| Parcel Code: | 76-99-67-818-114 | Property Owner: | BMW OF NORTH AMERICA LLC |
| Classification: | PERSONAL | | C/O TAX DEPT. |
| County: | OAKLAND | | PO BOX 1227 |
| Assessment Unit: | CITY of SOUTHFIELD | | WESTWOOD, NJ 07675-1227 |
| Village: | NONE | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | 26000 EVERGREEN ROAD |
| | | | SOUTHFIELD, MI 48037 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$19,600 | \$33,200 | \$33,200 | \$13,600 |
| TAXABLE VALUE | | | | |
| 2014 | \$19,600 | \$33,200 | \$33,200 | \$13,600 |

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 March 2, 2016**

Docket Number: **154-15-0839**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|--|
| Parcel Code: 76-99-75-250-515 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST | Property Owner: STRATACOMM LLC C/O TAX DEPT. 1156 15TH ST., NW #800 WASHINGTON, DC 20005 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
|---|--|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$16,470 | \$16,470 | \$16,470 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$16,470 | \$16,470 | \$16,470 |

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-15-0819**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|---|
| Parcel Code: | 76-99-79-126-810 | Property Owner: | DE LAGE LANDEN OPERATIONAL SERVICE (TIC CAPITAL ENTERPRISES) 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA 19087-1453 |
| Classification: | PERSONAL | Assessing Officer / Equalization Director: | MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037 |
| County: | OAKLAND | | |
| Assessment Unit: | CITY of SOUTHFIELD | | |
| Village: | NONE | | |
| School District: | SOUTHFIELD PUBLIC SCH DIST | | |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2014 | \$340,380 | \$405,150 | \$405,150 | \$64,770 |
| TAXABLE VALUE | | | | |
| 2014 | \$340,380 | \$405,150 | \$405,150 | \$64,770 |

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 March 2, 2016**

Docket Number: **154-15-0916**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 88-99-00-313-940 | Property Owner: | EXTREME GRANITE AND MARBLE INC. |
| Classification: | PERSONAL | | 1890 E. MAPLE |
| County: | OAKLAND | | TROY, MI 48083 |
| Assessment Unit: | CITY of TROY | Assessing Officer / Equalization Director: | |
| | | | LEGER A. LICARI |
| Village: | NONE | | 500 W. BIG BEAVER |
| School District: | TROY SCHOOL DISTRICT | | TROY, MI 48084-5285 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$114,780 | \$41,970 | \$41,970 | (\$72,810) |
| 2014 | \$104,740 | \$41,180 | \$41,180 | (\$63,560) |
| TAXABLE VALUE | | | | |
| 2013 | \$114,780 | \$41,970 | \$41,970 | (\$72,810) |
| 2014 | \$104,740 | \$41,180 | \$41,180 | (\$63,560) |

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 March 2, 2016**

Docket Number: **154-15-0904**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 88-00-99-397-220 | Property Owner: | MICHIGAN RADIATION THERAPY MGMT. SVC. |
| Classification: | PERSONAL | ATTN: | TAX DEPT. |
| County: | OAKLAND | | 2270 COLONIAL BLVD. |
| Assessment Unit: | CITY of TROY | | FORT MEYERS, FL 33907 |
| Village: | NONE | Assessing Officer / Equalization Director: | LEGER A. LICARI |
| School District: | TROY SCHOOL DISTRICT | | 500 W. BIG BEAVER |
| | | | TROY, MI 48084-5285 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2014 | \$740,510 | \$93,590 | \$93,590 | (\$646,920) |
| 2015 | \$652,790 | \$88,910 | \$88,910 | (\$563,880) |
| TAXABLE VALUE | | | | |
| 2014 | \$740,510 | \$93,590 | \$93,590 | (\$646,920) |
| 2015 | \$652,790 | \$88,910 | \$88,910 | (\$563,880) |

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 March 2, 2016**

Docket Number: **154-15-0905**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 88-99-00-319-400 | Property Owner: | SUN MEDICAL EQUIPMENT CO., INC. |
| Classification: | PERSONAL | | 1938 WOODSLEE |
| County: | OAKLAND | | TROY, MI 48083 |
| Assessment Unit: | CITY of TROY | Assessing Officer / Equalization Director: | |
| | | | LEGER A. LICARI |
| Village: | NONE | | 500 W. BIG BEAVER |
| School District: | TROY SCHOOL DISTRICT | | TROY, MI 48084-5285 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$81,760 | \$148,010 | \$148,010 | \$66,250 |
| 2014 | \$77,390 | \$139,820 | \$139,820 | \$62,430 |
| 2015 | \$72,010 | \$59,420 | \$59,420 | (\$12,590) |
| TAXABLE VALUE | | | | |
| 2013 | \$81,760 | \$148,010 | \$148,010 | \$66,250 |
| 2014 | \$77,390 | \$139,820 | \$139,820 | \$62,430 |
| 2015 | \$72,010 | \$59,420 | \$59,420 | (\$12,590) |

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 March 2, 2016**

Docket Number: **154-15-0766**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 88-99-00-348-420 | Property Owner: | LG CHEM POWER INC. |
| Classification: | PERSONAL | | 1857 TECHNOLOGY DRIVE |
| County: | OAKLAND | | TROY, MI 48083-4244 |
| Assessment Unit: | CITY of TROY | Assessing Officer / Equalization Director: | |
| Village: | NONE | | LEGER A. LICARI |
| School District: | WARREN CONSOLIDATED SCHO | | 500 W. BIG BEAVER |
| | | | TROY, MI 48084-5285 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$2,291,710 | \$2,162,620 | \$2,162,620 | (\$129,090) |
| 2014 | \$2,267,500 | \$2,095,730 | \$2,095,730 | (\$171,770) |
| 2015 | \$1,579,440 | \$1,539,850 | \$1,539,850 | (\$39,590) |
| TAXABLE VALUE | | | | |
| 2013 | \$2,291,710 | \$2,162,620 | \$2,162,620 | (\$129,090) |
| 2014 | \$2,267,500 | \$2,095,730 | \$2,095,730 | (\$171,770) |
| 2015 | \$1,579,440 | \$1,539,850 | \$1,539,850 | (\$39,590) |

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 March 2, 2016**

Docket Number: **154-15-0876**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 88-99-00-392-140 | Property Owner: | MAGNA POWERTRAIN OF AMERICA INC. |
| Classification: | PERSONAL | | 3414 PEACHTREE RD NE, STE 1125 |
| County: | OAKLAND | | ATLANTA, GA 30326 |
| Assessment Unit: | CITY of TROY | Assessing Officer / Equalization Director: | |
| Village: | NONE | | LEGER A. LICARI |
| School District: | WARREN CONSOLIDATED SCHO | | 500 W. BIG BEAVER |
| | | | TROY, MI 48084-5285 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$2,428,070 | \$0 | \$0 | (\$2,428,070) |
| 2014 | \$2,674,000 | \$0 | \$0 | (\$2,674,000) |
| 2015 | \$2,912,620 | \$0 | \$0 | (\$2,912,620) |
| TAXABLE VALUE | | | | |
| 2013 | \$2,428,070 | \$0 | \$0 | (\$2,428,070) |
| 2014 | \$2,674,000 | \$0 | \$0 | (\$2,674,000) |
| 2015 | \$2,912,620 | \$0 | \$0 | (\$2,912,620) |

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 March 2, 2016**

Docket Number: **154-15-0875**

The State Tax Commission, at a meeting held on February 09, 2016, 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-IP-10-100-419 Classification: PERSONAL-IFT County: OAKLAND Assessment Unit: CITY of TROY Village: NONE School District: WARREN CONSOLIDATED SCHO | Property Owner: MAGNA POWERTRAIN OF AMERICA INC. 1870 TECHNOLOGY DR. TROY, MI 48083-4232 Assessing Officer / Equalization Director: LEGER A. LICARI 500 W. BIG BEAVER TROY, MI 48084-5285 |
|---|--|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$2,428,070 | \$2,428,070 | \$2,428,070 |
| 2014 | \$0 | \$2,674,000 | \$2,674,000 | \$2,674,000 |
| 2015 | \$0 | \$2,912,620 | \$2,912,620 | \$2,912,620 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$2,428,070 | \$2,428,070 | \$2,428,070 |
| 2014 | \$0 | \$2,674,000 | \$2,674,000 | \$2,674,000 |
| 2015 | \$0 | \$2,912,620 | \$2,912,620 | \$2,912,620 |

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 March 2, 2016**

Docket Number: **154-15-0874**

The State Tax Commission, at a meeting held on February 09, 2016, 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: 96-99-00-015-129 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of WIXOM Village: NONE School District: WALLED LAKE CONS SCH DIST | Property Owner: WIXOM STATION TONY & FRANK SHUSHTARI 49115 W. PONTIAC TRAIL WIXOM, MI 48393 Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341 |
|---|--|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$80,700 | \$80,700 | \$80,700 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$80,700 | \$80,700 | \$80,700 |

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 March 2, 2016**

Docket Number: **154-15-0936**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 70-07-33-227-010 | Property Owner: | STEVEN T. & KATHRYN N. BELL |
| Classification: | REAL | | 10378 BIRDSEYE CRT. |
| County: | OTTAWA | | WEST OLIVE, MI 49460 |
| Assessment Unit: | TWP of GRAND HAVEN | Assessing Officer / Equalization Director: | DENISE M. CHALIFOUX |
| Village: | NONE | | 13300 168TH STREET |
| School District: | GRAND HAVEN CITY SCHOOL DI | | GRAND HAVEN, MI 49417 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|---------------------------|----------------------------|---------------------------|------------------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$25,000 | \$196,300 | \$196,300 | \$171,300 |

| | | | | |
|----------------------|----------|-----------|-----------|-----------|
| TAXABLE VALUE | | | | |
| 2015 | \$25,000 | \$196,300 | \$196,300 | \$171,300 |

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 March 2, 2016**

Docket Number: **154-15-0932**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 70-07-12-430-025 | Property Owner: | ERIC D. SNIDER |
| Classification: | REAL | | 14410 BRIGHAM DR. |
| County: | OTTAWA | | GRAND HAVEN, MI 49417 |
| Assessment Unit: | TWP of GRAND HAVEN | Assessing Officer / Equalization Director: | DENISE M. CHALIFOUX |
| Village: | NONE | | 13300 168TH STREET |
| School District: | GRAND HAVEN CITY SCHOOL DI | | GRAND HAVEN, MI 49417 |

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$17,300 | \$115,700 | \$115,700 | \$98,400 |

| | | | | |
|----------------------|----------|-----------|-----------|----------|
| TAXABLE VALUE | | | | |
| 2015 | \$17,300 | \$115,700 | \$115,700 | \$98,400 |

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 March 2, 2016**

Docket Number: **154-15-0960**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------------|--|--------------------------|
| Parcel Code: | 74-07-999-0160-000 | Property Owner: | INUKSHUK ENTERPRISES LLC |
| Classification: | PERSONAL | | 67467 MAIN STREET |
| County: | SAINT CLAIR | | RICHMOND, MI 48062 |
| Assessment Unit: | CITY of SAINT CLAIR | Assessing Officer / Equalization Director: | LYNNE S. HOUSTON |
| Village: | NONE | | 547 N. CARNEY DRIVE |
| School District: | EAST CHINA TWP SCHOOL DIST | | ST. CLAIR, MI 48079 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$80,000 | \$84,600 | \$84,600 | \$4,600 |

| | | | | |
|----------------------|----------|----------|----------|---------|
| TAXABLE VALUE | | | | |
| 2015 | \$80,000 | \$84,600 | \$84,600 | \$4,600 |

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 March 2, 2016**

Docket Number: **154-15-0744**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 71999992015174 | Property Owner: | MORNING STAR LAND COMPANY, LLC |
| Classification: | PERSONAL | | 7784 RONDA DRIVE |
| County: | WAYNE | | CANTON, MI 48187-2447 |
| Assessment Unit: | TWP of CANTON | Assessing Officer / Equalization Director: | AARON P. POWERS |
| Village: | NONE | | 1150 S. CANTON CENTER ROAD |
| School District: | PLYMOUTH CANTON COMM SCH | | CANTON, MI 48188 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$135,180 | \$0 | \$0 | (\$135,180) |

| | | | | |
|----------------------|-----------|-----|-----|-------------|
| TAXABLE VALUE | | | | |
| 2015 | \$135,180 | \$0 | \$0 | (\$135,180) |

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 March 2, 2016**

Docket Number: **154-15-0842**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------------|--|----------------------|
| Parcel Code: | 82-81-091-99-0002-701 | Property Owner: | ROMERELL W. JACKSON |
| Classification: | REAL | | 43171 WEAR ROAD |
| County: | WAYNE | | BELLEVILLE, MI 48111 |
| Assessment Unit: | TWP of SUMPTER | Assessing Officer / Equalization Director: | JENNIFER E. NIEMAN |
| Village: | NONE | | 23480 SUMPTER ROAD |
| School District: | VAN BUREN PUB SCHOOLS | | BELLEVILLE, MI 48111 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$63,200 | \$63,200 | \$63,200 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$47,635 | \$47,635 | \$47,635 |

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



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 15, 2016

Docket Number: 154-15-0733

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------------|--|------------------------|
| Parcel Code: | 82-83-999-00-0643-000 | Property Owner: | VERDETERRE CONTRACTING |
| Classification: | PERSONAL | | 2618 HANNAN ROAD |
| County: | WAYNE | | CANTON, MI 48188 |
| Assessment Unit: | TWP of VAN BUREN | Assessing Officer / Equalization Director: | SHARON L. FRISCHMAN |
| Village: | NONE | | 46425 TYLER ROAD |
| School District: | VAN BUREN PUB SCHOOLS | | BELLEVILLE, MI 48111 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$529,400 | \$402,789 | \$402,789 | (\$126,611) |

| | | | | |
|----------------------|-----------|-----------|-----------|-------------|
| TAXABLE VALUE | | | | |
| 2015 | \$529,400 | \$402,789 | \$402,789 | (\$126,611) |

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

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

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

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

Reason for Amendment:

The State Tax Commission determined to approve the change to correct the Property Classification listed.



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 2, 2016**

Docket Number: **154-15-0805**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------------|--|----------------------|
| Parcel Code: | 82-83-057-01-0024-000 | Property Owner: | TRISHA A. STREET |
| Classification: | REAL | | 43529 REVERE DR. |
| County: | WAYNE | | BELLEVILLE, MI 48111 |
| Assessment Unit: | TWP of VAN BUREN | Assessing Officer / Equalization Director: | |
| | | | SHARON L. FRISCHMAN |
| Village: | NONE | | 46425 TYLER ROAD |
| School District: | VAN BUREN PUB SCHOOLS | | BELLEVILLE, MI 48111 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$98,400 | \$98,400 | \$98,400 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$79,594 | \$79,594 | \$79,594 |

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 March 2, 2016**

Docket Number: **154-15-0883**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 02002569. | Property Owner: | PALMER PARK SQUARE LDHA LP |
| Classification: | REAL | | 8445 E. JEFFERSON |
| County: | WAYNE | | DETROIT, MI 48214 |
| Assessment Unit: | CITY of DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO |
| Village: | NONE | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| School District: | DETROIT CITY SCHOOL DISTRICT | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$259,083 | \$0 | \$0 | (\$259,083) |

| | | | | |
|----------------------|-----------|-----|-----|-------------|
| TAXABLE VALUE | | | | |
| 2013 | \$259,083 | \$0 | \$0 | (\$259,083) |

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 March 2, 2016**

Docket Number: **154-15-0886**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 02002605. | Property Owner: | PALMER PARK SQUARE LDHA LP |
| Classification: | REAL | | 8445 E. JEFFERSON |
| County: | WAYNE | | DETROIT, MI 48214 |
| Assessment Unit: | CITY of DETROIT | Assessing Officer / Equalization Director: | |
| | | | GARY L. EVANKO |
| Village: | NONE | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| School District: | DETROIT CITY SCHOOL DISTRICT | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$16,237 | \$0 | \$0 | (\$16,237) |

| | | | | |
|----------------------|----------|-----|-----|------------|
| TAXABLE VALUE | | | | |
| 2013 | \$13,731 | \$0 | \$0 | (\$13,731) |

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 March 2, 2016**

Docket Number: **154-15-0884**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 02002587. | Property Owner: | PALMER PARK SQUARE LDHA LP |
| Classification: | REAL | | 8445 E. JEFFERSON |
| County: | WAYNE | | DETROIT, MI 48214 |
| Assessment Unit: | CITY of DETROIT | Assessing Officer / Equalization Director: | |
| | | | GARY L. EVANKO |
| Village: | NONE | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| School District: | DETROIT CITY SCHOOL DISTRICT | | DETROIT, MI 48226 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$228,785 | \$0 | \$0 | (\$228,785) |

| | | | | |
|----------------------|-----------|-----|-----|-------------|
| TAXABLE VALUE | | | | |
| 2013 | \$204,924 | \$0 | \$0 | (\$204,924) |

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 March 2, 2016**

Docket Number: **154-15-0885**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 02002604. | Property Owner: | PALMER PARK SQUARE LDHA LP | |
| Classification: | REAL | | 8445 E. JEFFERSON | |
| County: | WAYNE | | DETROIT, MI 48214 | |
| Assessment Unit: | CITY of DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO | |
| Village: | NONE | | 2 WOODWARD AVENUE, CAYMC STE. 824 | |
| School District: | DETROIT CITY SCHOOL DISTRICT | | DETROIT, MI 48226 | |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$584,269 | \$0 | \$0 | (\$584,269) |

| | | | | |
|----------------------|-----------|-----|-----|-------------|
| TAXABLE VALUE | | | | |
| 2013 | \$242,449 | \$0 | \$0 | (\$242,449) |

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 March 2, 2016**

Docket Number: **154-15-0888**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 02002711. | Property Owner: | PALMER PARK SQUARE LDHA LP |
| Classification: | REAL | | 8445 E. JEFFERSON |
| County: | WAYNE | | DETROIT, MI 48214 |
| Assessment Unit: | CITY of DETROIT | Assessing Officer / Equalization Director: | |
| | | | GARY L. EVANKO |
| Village: | NONE | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| School District: | DETROIT CITY SCHOOL DISTRICT | | DETROIT, MI 48226 |

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|-----------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2013 | \$196,855 | \$0 | \$0 | (\$196,855) |

| | | | | |
|----------------------|-----------|-----|-----|-------------|
| TAXABLE VALUE | | | | |
| 2013 | \$196,855 | \$0 | \$0 | (\$196,855) |

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 March 2, 2016**

Docket Number: **154-15-0892**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 06990097.01 | Property Owner: | DETROIT ENTERTAINMENT, LLC |
| Classification: | PERSONAL | ATTN: | LEGAL DEPT |
| County: | WAYNE | | 2901 GRAND RIVER AVE. |
| Assessment Unit: | CITY of DETROIT | | DETROIT, MI 48201-2907 |
| Village: | NONE | Assessing Officer / Equalization Director: | GARY L. EVANKO |
| School District: | DETROIT CITY SCHOOL DISTRICT | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| | | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$15,135,800 | \$13,194,100 | \$13,194,100 | (\$1,941,700) |
| 2014 | \$15,386,910 | \$13,595,603 | \$13,595,603 | (\$1,791,307) |
| TAXABLE VALUE | | | | |
| 2013 | \$15,135,800 | \$13,194,100 | \$13,194,100 | (\$1,941,700) |
| 2014 | \$15,386,910 | \$13,595,603 | \$13,595,603 | (\$1,791,307) |

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 March 2, 2016**

Docket Number: **154-15-0881**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 02002543. | Property Owner: | LAVOGUE SQUARE LDHA LP |
| Classification: | REAL | | 8445 E. JEFFERSON |
| County: | WAYNE | | DETROIT, MI 48214 |
| Assessment Unit: | CITY of DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO |
| Village: | NONE | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| School District: | DETROIT CITY SCHOOL DISTRICT | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$116,531 | \$0 | \$0 | (\$116,531) |

| | | | | |
|----------------------|-----------|-----|-----|-------------|
| TAXABLE VALUE | | | | |
| 2013 | \$116,531 | \$0 | \$0 | (\$116,531) |

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 March 2, 2016**

Docket Number: **154-15-0882**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 02002548. | Property Owner: | PALMER PARK SQUARE LDHA LP |
| Classification: | REAL | | 8445 E. JEFFERSON |
| County: | WAYNE | | DETROIT, MI 48214 |
| Assessment Unit: | CITY of DETROIT | Assessing Officer / Equalization Director: | |
| | | | GARY L. EVANKO |
| Village: | NONE | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| School District: | DETROIT CITY SCHOOL DISTRICT | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$134,768 | \$0 | \$0 | (\$134,768) |

| | | | | |
|----------------------|-----------|-----|-----|-------------|
| TAXABLE VALUE | | | | |
| 2013 | \$134,768 | \$0 | \$0 | (\$134,768) |

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 March 2, 2016**

Docket Number: **154-15-0887**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 02002688. | Property Owner: | PALMER PARK SQUARE LDHA LP |
| Classification: | REAL | | 8445 E. JEFFERSON |
| County: | WAYNE | | DETROIT, MI 48214 |
| Assessment Unit: | CITY of DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO |
| Village: | NONE | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| School District: | DETROIT CITY SCHOOL DISTRICT | | 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 | \$212,855 | \$0 | \$0 | (\$212,855) |

| | | | | |
|----------------------|-----------|-----|-----|-------------|
| TAXABLE VALUE | | | | |
| 2013 | \$193,918 | \$0 | \$0 | (\$193,918) |

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 March 2, 2016**

Docket Number: **154-15-0909**

The State Tax Commission, at a meeting held on February 09, 2016, 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: 46-083-03-0003-000 Classification: REAL County: WAYNE Assessment Unit: CITY of LIVONIA Village: NONE School District: LIVONIA PUBLIC SCHOOLS | Property Owner: ANNETTE PFANKUCH & KURT PFANKUCH 14000 ELLEN DR. LIVONIA, MI 48154 Assessing Officer / Equalization Director: LINDA K. GOSSELIN 33000 CIVIC CENTER DRIVE LIVONIA, MI 48154 |
|--|---|

| YEAR | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$81,350 | \$81,350 | \$81,350 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$69,830 | \$69,830 | \$69,830 |

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

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

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 March 2, 2016**

Docket Number: **154-15-0808**

The State Tax Commission, at a meeting held on February 09, 2016, 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: | 46-132-99-0007-000 | Property Owner: | GARY KERR & ALICIA ZULKER | |
| Classification: | REAL | | 8991 FARMINGTON | |
| County: | WAYNE | | LIVONIA, MI 48150 | |
| Assessment Unit: | CITY of LIVONIA | Assessing Officer / Equalization Director: | LINDA K. GOSSELIN | |
| Village: | NONE | | 33000 CIVIC CENTER DRIVE | |
| School District: | LIVONIA PUBLIC SCHOOLS | | LIVONIA, MI 48154 | |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$87,270 | \$87,270 | \$87,270 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$77,680 | \$77,680 | \$77,680 |

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 March 2, 2016**

Docket Number: **154-15-0281**

The State Tax Commission, at a meeting held on February 09, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | |
|---|--|
| Parcel Code: 82-54-028-99-0002-702 Classification: REAL County: WAYNE Assessment Unit: CITY of TRENTON Village: NONE School District: TRENTON PUBLIC SCHOOLS | Property Owner: OAKWOOD HEALTHCARE SYSTEM FARBAN MGMT - REAL ESTATE 28400 NORTHWESTERN HWY. #400 SOUTHFIELD, MI 48034 Assessing Officer / Equalization Director: JOHN P. DAHLQUIST 2800 THIRD STREET TRENTON, MI 48183 |
|---|--|

| <i>YEAR</i> | <i>ORIGINAL VALUATION</i> | <i>REQUESTED VALUATION</i> | <i>APPROVED VALUATION</i> | <i>NET INCREASE NET (DECREASE)</i> |
|--------------------------|-------------------------------|--------------------------------|-------------------------------|--|
| ASSESSED VALUE | | | | |
| 2015 | \$0 | \$185,000 | \$185,000 | \$185,000 |
| TAXABLE VALUE | | | | |
| 2015 | \$0 | \$185,000 | \$185,000 | \$185,000 |

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

