

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: **154-15-0745**

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: 1190-02-922-2 Classification: REAL County: CALHOUN Assessment Unit: CITY of BATTLE CREEK Village: NONE School District: LAKEVIEW SCHOOL DISTRICT	Property Owner: STEVEN R. BANKS 922 CAPITAL AVE. SW, #C BATTLE CREEK, MI 49015 Assessing Officer / Equalization Director: STEVEN M. HUDSON 10 N. DIVISION STREET STE. 104 BATTLE CREEK, MI 49016-1717
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$167,502	\$167,502	\$167,502
 <b>TAXABLE VALUE</b>				
2015	\$0	\$167,502	\$167,502	\$167,502

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

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0772**

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:	051-430-0000-119-000	Property Owner:	ESCANABA COUNTRY CLUB
Classification:	PERSONAL		PO BOX 296
County:	DELTA		ESCANABA, MI 49829
Assessment Unit:	CITY of ESCANABA	Assessing Officer / Equalization Director:	
Village:	NONE		DAINA NORDEN
School District:	ESCANABA AREA PUBLIC SCHO		410 LUDINGTON STREET
			ESCANABA, MI 49829

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$30,270	\$166,600	\$166,600	\$136,330
2015	\$25,966	\$138,788	\$138,788	\$112,822
<b>TAXABLE VALUE</b>				
2013	\$30,270	\$166,600	\$166,600	\$136,330
2015	\$25,966	\$138,788	\$138,788	\$112,822

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: **154-15-0728**

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:	24-11-13-20-276-009	Property Owner:	ALISHA VASAN
Classification:	REAL		30345 RUSHMORE CIRCLE
County:	EMMET		FRANKLIN, MI 48025
Assessment Unit:	TWP of PLEASANTVIEW	Assessing Officer / Equalization Director:	
Village:	NONE		CHARLES T. GRIMM
School District:	HARBOR SPRINGS SCHOOL DIS		819 OTTAWA STREET
			HARBOR SPRINGS, MI 49740

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$0	\$7,500	\$7,500	\$7,500
 <b>TAXABLE VALUE</b>				
2013	\$0	\$7,500	\$7,500	\$7,500

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0729**

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: 24-11-13-20-276-010	Property Owner: ALISHA VASAN 30345 RUSHMORE CIRCLE FRANKLIN, MI 48025
Classification: REAL	
County: EMMET	Assessing Officer / Equalization Director: CHARLES T. GRIMM 819 OTTAWA STREET HARBOR SPRINGS, MI 49740
Assessment Unit: TWP of PLEASANTVIEW	
Village: NONE	
School District: HARBOR SPRINGS SCHOOL DIS	

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$0	\$7,500	\$7,500	\$7,500
 <b>TAXABLE VALUE</b>				
2013	\$0	\$7,500	\$7,500	\$7,500

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0730**

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:	24-11-13-20-276-012	Property Owner:	ALISHA VASAN
Classification:	REAL		30345 RUSHMORE CIRCLE
County:	EMMET		FRANKLIN, MI 48025
Assessment Unit:	TWP of PLEASANTVIEW	Assessing Officer / Equalization Director:	
Village:	NONE		CHARLES T. GRIMM
School District:	HARBOR SPRINGS SCHOOL DIS		819 OTTAWA STREET
			HARBOR SPRINGS, MI 49740

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$0	\$34,500	\$34,500	\$34,500
 <b>TAXABLE VALUE</b>				
2013	\$0	\$34,500	\$34,500	\$34,500

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

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

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

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



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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0731**

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: 24-11-13-20-276-011	Property Owner: ALISHA VASAN 30345 RUSHMORE CIRCLE FRANKLIN, MI 48025
Classification: REAL	
County: EMMET	Assessing Officer / Equalization Director: CHARLES T. GRIMM 819 OTTAWA STREET HARBOR SPRINGS, MI 49740
Assessment Unit: TWP of PLEASANTVIEW	
Village: NONE	
School District: HARBOR SPRINGS SCHOOL DIS	

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$0	\$3,500	\$3,500	\$3,500
 <b>TAXABLE VALUE</b>				
2013	\$0	\$3,500	\$3,500	\$3,500

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0727**

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:	24-11-13-20-200-001	Property Owner:	ALISHA VASAN
Classification:	REAL		30345 RUSHMORE CIRCLE
County:	EMMET		FRANKLIN, MI 48025
Assessment Unit:	TWP of PLEASANTVIEW	Assessing Officer / Equalization Director:	
Village:	NONE		CHARLES T. GRIMM
School District:	HARBOR SPRINGS SCHOOL DIS		819 OTTAWA STREET
			HARBOR SPRINGS, MI 49740

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$0	\$49,500	\$49,500	\$49,500
 <b>TAXABLE VALUE</b>				
2013	\$0	\$49,500	\$49,500	\$49,500

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0801**

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:	25-05-12-400-005	Property Owner:	BARRY & DANITA BASS
Classification:	REAL		12347 LAPEER ROAD
County:	GENESEE		DAVISON, MI 48423
Assessment Unit:	TWP of DAVISON	Assessing Officer / Equalization Director:	KIM M. NICKERSON
Village:	NONE		1280 N. IRISH ROAD
School District:	DAVISON COMMUNITY SCHOOL		DAVISON, MI 48423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$757,100	\$953,909	\$953,909	\$196,809
2015	\$793,800	\$1,045,049	\$1,045,049	\$251,249
<b>TAXABLE VALUE</b>				
2014	\$757,100	\$953,909	\$953,909	\$196,809
2015	\$769,213	\$969,172	\$969,172	\$199,959

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: **154-15-0741**

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:	12-06-577-040	Property Owner:	GEORGE R & BARBARA WETZEL JR.
Classification:	REAL		5209 KIMBERLY DR.
County:	GENESEE		GRAND BLANC, MI 48439
Assessment Unit:	TWP of GRAND BLANC	Assessing Officer / Equalization Director:	REBECCA L. SALVATI
Village:	NONE		P.O. BOX 1833
School District:	GRAND BLANC COMM SCHOOLS		GRAND BLANC, MI 48480-0057

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$68,900	\$68,900	\$68,900
 <b>TAXABLE VALUE</b>				
2015	\$0	\$58,941	\$58,941	\$58,941

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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0791**

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:	15-25-676-213	Property Owner:	MARY LOU SCIME
Classification:	REAL		9556 WOODSIDE CIRCLE
County:	GENESEE		GRAND BLANC, MI 48439
Assessment Unit:	TWP of MUNDY	Assessing Officer / Equalization Director:	CARRIE K. BOCK
Village:	NONE		P.O. BOX 215
School District:	LAKE FENTON SCHOOLS		GENESEE, MI 48437

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$35,300	\$35,300	\$35,300
<b>TAXABLE VALUE</b>				
2015	\$0	\$32,722	\$32,722	\$32,722

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: **154-15-0790**

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: 15-81-065-014 Classification: PERSONAL County: GENESEE Assessment Unit: TWP of MUNDY  Village: NONE School District: GRAND BLANC COMM SCHOOLS	Property Owner: SOL SALON CAROLYN A. HAMILTON 6070 FENTON RD., UNIT 4 FLINT, MI 48507  Assessing Officer / Equalization Director: CARRIE K. BOCK P.O. BOX 215 GENESEE, MI 48437
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$15,100	\$15,100	\$15,100
 <b>TAXABLE VALUE</b>				
2015	\$0	\$15,100	\$15,100	\$15,100

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0773**

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:	33-02-02-90-529-288	Property Owner:	OKEMOS DAIRY, LLC
Classification:	PERSONAL		1425 JOLLY
County:	INGHAM		OKEMOS, MI 48864
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$13,200	\$0	\$0	(\$13,200)
 <b>TAXABLE VALUE</b>				
2015	\$13,200	\$0	\$0	(\$13,200)

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0743**

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:	33-02-02-92-275-568	Property Owner:	CONOPCO, INC.
Classification:	PERSONAL		PO BOX 550609
County:	INGHAM		ATLANTA, GA 30355
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	HASLETT PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$0	\$200	\$200	\$200
2014	\$0	\$200	\$200	\$200
2015	\$0	\$100	\$100	\$100
<b>TAXABLE VALUE</b>				
2013	\$0	\$200	\$200	\$200
2014	\$0	\$200	\$200	\$200
2015	\$0	\$100	\$100	\$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: **154-15-0742**

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:	33-02-02-90-530-090	Property Owner:	CONOPCO, INC.
Classification:	PERSONAL		PO BOX 550609
County:	INGHAM		ATLANTA, GA 30355
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,900	\$1,900	\$1,900
2014	\$0	\$2,700	\$2,700	\$2,700
2015	\$0	\$2,700	\$2,700	\$2,700
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,900	\$1,900	\$1,900
2014	\$0	\$2,700	\$2,700	\$2,700
2015	\$0	\$2,700	\$2,700	\$2,700

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: **154-15-0774**

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: 33-02-02-90-529-610 Classification: PERSONAL County: INGHAM Assessment Unit: TWP of MERIDIAN CHARTER Village: NONE School District: OKEMOS PUBLIC SCHOOLS	Property Owner: FIVE C'S COMMUNICATION CARE DBA SONUS 3945 OKEMOS, SUITE B1 OKEMOS, MI 48864 Assessing Officer / Equalization Director: DAVID C. LEE 5151 MARSH ROAD OKEMOS, MI 48864
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$7,300	\$0	\$0	(\$7,300)

<b>TAXABLE VALUE</b>				
2015	\$7,300	\$0	\$0	(\$7,300)

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.



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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0455**

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: 33-02-02-90-519-818 Classification: PERSONAL County: INGHAM Assessment Unit: TWP of MERIDIAN CHARTER Village: NONE School District: OKEMOS PUBLIC SCHOOLS	Property Owner: PIZZA HOUSE OF EAST LANSING INC 4790 HAGADORN, STE 116 EAST LANSING, MI 48823 Assessing Officer / Equalization Director: DAVID C. LEE 5151 MARSH ROAD OKEMOS, MI 48864
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$166,400	\$230,300	\$230,300	\$63,900
2014	\$149,000	\$205,300	\$205,300	\$56,300
2015	\$130,900	\$181,500	\$181,500	\$50,600
<b>TAXABLE VALUE</b>				
2013	\$166,400	\$230,300	\$230,300	\$63,900
2014	\$149,000	\$205,300	\$205,300	\$56,300
2015	\$130,900	\$181,500	\$181,500	\$50,600

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: **154-15-0751**

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: 33-02-02-90-530-042 Classification: PERSONAL County: INGHAM Assessment Unit: TWP of MERIDIAN CHARTER  Village: NONE School District: OKEMOS PUBLIC SCHOOLS	Property Owner: NMHG FINANCIAL SERVICES, INC. PROPERTY TAX COMPLIANCE PO BOX 35715 BILLINGS, MT 59107  Assessing Officer / Equalization Director: DAVID C. LEE 5151 MARSH ROAD OKEMOS, MI 48864
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$0	\$11,900	\$11,900	\$11,900
2015	\$7,600	\$10,100	\$10,100	\$2,500
 <b>TAXABLE VALUE</b>				
2014	\$0	\$11,900	\$11,900	\$11,900
2015	\$7,600	\$10,100	\$10,100	\$2,500

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

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

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

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

  


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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0750**

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:	33-02-02-90-530-089	Property Owner:	DAKO NORTH AMERICA, INC.
Classification:	PERSONAL		DAFA0200
County:	INGHAM		12100 ANDREWS PLACE
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	PLAIN CITY, OH 43064
Village:	NONE		DAVID C. LEE
School District:	OKEMOS PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$0	\$31,800	\$31,800	\$31,800
2014	\$0	\$25,700	\$25,700	\$25,700
2015	\$0	\$22,500	\$22,500	\$22,500
<b>TAXABLE VALUE</b>				
2013	\$0	\$31,800	\$31,800	\$31,800
2014	\$0	\$25,700	\$25,700	\$25,700
2015	\$0	\$22,500	\$22,500	\$22,500

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0739**

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:	17-992-00033-00	Property Owner:	ANTLER DEVELOPMENT CO.
Classification:	PERSONAL-IFT		1790 GOVER PARKWAY
County:	ISABELLA		MT. PLEASANT, MI 48858
Assessment Unit:	CITY of MOUNT PLEASANT	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID S. ROWLEY
School District:	MT PLEASANT CITY SCHOOL DIS		320 W. BROADWAY
			MT. PLEASANT, MI 48858

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$81,465	\$0	\$0	(\$81,465)
2014	\$81,465	\$0	\$0	(\$81,465)
2015	\$81,465	\$0	\$0	(\$81,465)
<b>TAXABLE VALUE</b>				
2013	\$81,465	\$0	\$0	(\$81,465)
2014	\$81,465	\$0	\$0	(\$81,465)
2015	\$81,465	\$0	\$0	(\$81,465)

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: **154-15-0738**

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:	17-998-06756-00	Property Owner:	WILDLIFE GALLERY-ANTLER DEVELOPMENT
Classification:	PERSONAL		1790 GOVER PARKWAY
County:	ISABELLA		MT. PLEASANT, MI 48858
Assessment Unit:	CITY of MOUNT PLEASANT	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID S. ROWLEY
School District:	MT PLEASANT CITY SCHOOL DIS		320 W. BROADWAY
			MT. PLEASANT, MI 48858

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$15,389	\$33,718	\$33,718	\$18,329
2014	\$80,644	\$97,751	\$97,751	\$17,107
2015	\$78,044	\$93,523	\$93,523	\$15,479
<b>TAXABLE VALUE</b>				
2013	\$15,389	\$33,718	\$33,718	\$18,329
2014	\$80,644	\$97,751	\$97,751	\$17,107
2015	\$78,044	\$93,523	\$93,523	\$15,479

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: **154-15-0768**

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:	39-08-04-176-011	Property Owner:	JOHN E. KELLY
Classification:	REAL		13466 AUGUSTA DR.
County:	KALAMAZOO		AUGUSTA, MI 49012
Assessment Unit:	TWP of CHARLESTON	Assessing Officer / Equalization Director:	
			BENJAMIN A. BROUSSEAU
Village:	Village of AUGUSTA		1499 S. 38TH STREET
School District:	GALESBURG AUGUSTA COMM S		GALESBURG, MI 49053

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$44,300	\$44,300	\$44,300
 <b>TAXABLE VALUE</b>				
2015	\$0	\$43,147	\$43,147	\$43,147

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

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

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

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

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



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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0803**

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: 41-22-03-476-030	Property Owner: JILLIA NANNINI 6711 HANNA LAKE AVENUE SE CALEDONIA, MI 49316
Classification: REAL	
County: KENT	Assessing Officer / Equalization Director: TERESA M. ZIMMERMAN 8555 KALAMAZOO AVENUE S.E. CALEDONIA, MI 49316
Assessment Unit: TWP of GAINES	
Village: NONE	
School District: CALEDONIA COMMUNITY SCHO	

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$62,100	\$62,100	\$62,100
 <b>TAXABLE VALUE</b>				
2015	\$0	\$54,753	\$54,753	\$54,753

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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0667**

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:	41-18-35-455-041	Property Owner:	SANDRA MARASCALCO
Classification:	REAL		5857 TIMBERLAKE DR., SE
County:	KENT		KENTWOOD, MI 49512
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN A. JOHNSON
School District:	KENTWOOD PUBLIC SCHOOLS		P.O. BOX 8848
			KENTWOOD, MI 49518

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$74,000	\$69,400	\$69,400	(\$4,600)
2014	\$78,100	\$73,500	\$73,500	(\$4,600)
2015	\$82,800	\$78,200	\$78,200	(\$4,600)
<b>TAXABLE VALUE</b>				
2013	\$74,000	\$69,400	\$69,400	(\$4,600)
2014	\$75,184	\$70,510	\$70,510	(\$4,674)
2015	\$76,386	\$71,638	\$71,638	(\$4,748)

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: **154-15-0792**

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: 44-013-034-202-03 Classification: REAL County: LAPEER Assessment Unit: TWP of MARATHON Village: NONE School District: LAKEVILLE COMM SCHOOL DIST	Property Owner: AT&T MOBILITY 909 CHESTNUT ST., RM 36-M-01 SAINT LOUIS, MO 63101 Assessing Officer / Equalization Director: THOMAS C. VALENTINE P.O. BOX 457 COLUMBIAVILLE, MI 48421
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$16,500	\$16,500	\$16,500
 <b>TAXABLE VALUE</b>				
2015	\$0	\$16,500	\$16,500	\$16,500

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0771**

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:	13-02-33-101-011	Property Owner:	STEVE & CHERYL LEFEVER
Classification:	REAL		18775 ARMADA RIDGE ROAD
County:	MACOMB		ARMADA, MI 48005
Assessment Unit:	TWP of ARMADA	Assessing Officer / Equalization Director:	THOMAS E. SCHLICHTING
Village:	NONE		23121 E. MAIN, BOX 578
School District:	ARMADA AREA SCHOOLS		ARMADA, MI 48005

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$85,000	\$85,000	\$85,000
 <b>TAXABLE VALUE</b>				
2015	\$0	\$77,214	\$77,214	\$77,214

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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0748**

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: 16-11-43-300-210 Classification: PERSONAL County: MACOMB Assessment Unit: TWP of CLINTON  Village: NONE School District: CHIPPEWA VALLEY SCHOOLS	Property Owner: MIDSTATES INDUSTRIAL GROUP 21299 CARLO CLINTON TOWNSHIP, MI 48038  Assessing Officer / Equalization Director: JAMES H. ELROD 40700 ROMEO PLANK ROAD CLINTON TWP, MI 48038
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$32,200	\$49,900	\$49,900	\$17,700
 <b>TAXABLE VALUE</b>				
2015	\$32,200	\$49,900	\$49,900	\$17,700

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

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

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

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

  


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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0747**

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: 16-11-48-401-436 Classification: PERSONAL County: MACOMB Assessment Unit: TWP of CLINTON  Village: NONE School District: CHIPPEWA VALLEY SCHOOLS	Property Owner: LA NAILS 41890 HAYES CLINTON TOWNSHIP, MI 48038  Assessing Officer / Equalization Director: JAMES H. ELROD 40700 ROMEO PLANK ROAD CLINTON TWP, MI 48038
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$4,100	\$48,900	\$48,900	\$44,800
2015	\$4,100	\$42,900	\$42,900	\$38,800
 <b>TAXABLE VALUE</b>				
2014	\$4,100	\$48,900	\$48,900	\$44,800
2015	\$4,100	\$42,900	\$42,900	\$38,800

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

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

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

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

  


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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0021**

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:	14-23-362-002	Property Owner:	PAUL R. THOMPSON
Classification:	REAL		2885 SANFORD AVENUE, SW #33629
County:	MACOMB		GRANDVILLE, MI 49448
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	LAKEVIEW PUBLIC SCHOOLS		ST. CLAIR SHORES, MI 48081

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$0	\$103,600	\$103,600	\$103,600
 <b>TAXABLE VALUE</b>				
2014	\$0	\$75,700	\$75,700	\$75,700

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.

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0719**

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:	9671604	Property Owner:	HEARTLAND FOOD PRODUCTS, INC.
Classification:	PERSONAL		1900 W. 47TH PLACE, STE 302
County:	MARQUETTE		WESTWOOD, KS 66205
Assessment Unit:	CITY of MARQUETTE	Assessing Officer / Equalization Director:	
			MILES T. ANDERSON
Village:	NONE		300 W. BARAGA AVENUE
School District:	MARQUETTE AREA SCHOOL DIS		MARQUETTE, MI 49855

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$0	\$400	\$400	\$400
2015	\$0	\$300	\$300	\$300
<b>TAXABLE VALUE</b>				
2014	\$0	\$400	\$400	\$400
2015	\$0	\$300	\$300	\$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.

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0716**

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: 58-55-59-00152-000	Property Owner: JOAN DUSHANE, TRUST 1430 ARBOR MONROE, MI 48162
Classification: REAL	
County: MONROE	Assessing Officer / Equalization Director: SAMUEL J. GUICH 120 E. FIRST STREET MONROE, MI 48161
Assessment Unit: CITY of MONROE	
Village: NONE	
School District: MONROE PUBLIC SCHOOLS	

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$47,240	\$51,140	\$51,140	\$3,900
2014	\$52,150	\$56,610	\$56,610	\$4,460
2015	\$53,480	\$58,020	\$58,020	\$4,540
<b>TAXABLE VALUE</b>				
2013	\$47,240	\$51,140	\$51,140	\$3,900
2014	\$47,990	\$51,950	\$51,950	\$3,960
2015	\$48,750	\$52,780	\$52,780	\$4,030

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0704**

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: 58-55-69-00333-296	Property Owner: JACKIE SMITH 417 DONNALEE DRIVE MONROE, MI 48162
Classification: REAL	
County: MONROE	Assessing Officer / Equalization Director: SAMUEL J. GUICH 120 E. FIRST STREET MONROE, MI 48161
Assessment Unit: CITY of MONROE	
Village: NONE	
School District: MONROE PUBLIC SCHOOLS	

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$41,990	\$41,990	\$41,990
 <b>TAXABLE VALUE</b>				
2015	\$0	\$41,990	\$41,990	\$41,990

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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



Amended

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

Docket Number: 154-15-0732

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:	TH-99-00-015-511	Property Owner:	VERDETERRE CONTRACTING
Classification:	PERSONAL		2618 HANNAN ROAD
County:	OAKLAND		CANTON, MI 48188
Assessment Unit:	TWP of SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	Village of BEVERLY HILLS		250 ELIZABETH LK RD STE 1000 W
School District:	BIRMINGHAM CITY SCHOOL DIST		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$150,000	\$126,610	\$126,610	(\$23,390)

<b>TAXABLE VALUE</b>				
2015	\$150,000	\$126,610	\$126,610	(\$23,390)

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

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

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

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

**Reason for Amendment:**

The State Tax Commission determined to approve the change in the Original Assessed and Taxable Values and Net Increase/Decrease Value and 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: **154-15-0717**

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:	7624-28-101-015	Property Owner:	JAMES E. CLARK
Classification:	REAL		24859 RIVER HEIGHTS DR.
County:	OAKLAND		SOUTHFIELD, MI 48033
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$41,268	\$41,268	\$41,268
2014	\$0	\$41,422	\$41,422	\$41,422
<b>TAXABLE VALUE</b>				
2013	\$0	\$41,260	\$41,260	\$41,260
2014	\$0	\$41,420	\$41,420	\$41,420

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

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

**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: **154-15-0720**

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:	88-99-00-250-320	Property Owner:	CALIFORNIA PIZZA KITCHEN
Classification:	PERSONAL		12181 BLUFF CREEK DR., 5TH FLR.
County:	OAKLAND		LOS ANGELES, CA 90094
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>
<b>ASSESSED VALUE</b>				
2013	\$320,290	\$340,740	\$340,740	\$20,450
2014	\$323,560	\$408,850	\$408,850	\$85,290
2015	\$304,020	\$367,990	\$367,990	\$63,970
<b>TAXABLE VALUE</b>				
2013	\$320,290	\$340,740	\$340,740	\$20,450
2014	\$323,560	\$408,850	\$408,850	\$85,290
2015	\$304,020	\$367,990	\$367,990	\$63,970

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0721**

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:	88-99-00-333-160	Property Owner:	CAMP BOW WOW
Classification:	PERSONAL		801 STEPHENSON HWY.
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>
<b>ASSESSED VALUE</b>				
2015	\$50,000	\$141,560	\$141,560	\$91,560
 <b>TAXABLE VALUE</b>				
2015	\$50,000	\$141,560	\$141,560	\$91,560

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: **154-15-0722**

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:	88-99-00-342-460	Property Owner:	CLASSIC STONE MARBLE & GRANITE
Classification:	PERSONAL		2340 ALGER
County:	OAKLAND		TROY, MI 48083
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		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>
<b>ASSESSED VALUE</b>				
2013	\$9,500	\$113,360	\$113,360	\$103,860
2014	\$75,000	\$143,810	\$143,810	\$68,810
2015	\$93,750	\$162,850	\$162,850	\$69,100
<b>TAXABLE VALUE</b>				
2013	\$9,500	\$113,360	\$113,360	\$103,860
2014	\$75,000	\$143,810	\$143,810	\$68,810
2015	\$93,750	\$162,850	\$162,850	\$69,100

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: **154-15-0723**

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:	88-99-00-398-830	Property Owner:	DIBELLA'S OLD FASHIONED SUBMARINES, INC.
Classification:	PERSONAL		20 N. UNION STREET
County:	OAKLAND		ROCHESTER, NY 14607
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		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)
<b>ASSESSED VALUE</b>				
2014	\$140,910	\$179,090	\$179,090	\$38,180
2015	\$120,610	\$154,430	\$154,430	\$33,820
<b>TAXABLE VALUE</b>				
2014	\$140,910	\$179,090	\$179,090	\$38,180
2015	\$120,610	\$154,430	\$154,430	\$33,820

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: **154-15-0724**

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: 88-99-00-399-980 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of TROY  Village: NONE School District: TROY SCHOOL DISTRICT	Property Owner: ORANGE MICHIGAN LLC DBA: ORANGE LEAF YOGURT 5369 CROOKS TROY, MI 48098  Assessing Officer / Equalization Director: LEGER A. LICARI 500 W. BIG BEAVER TROY, MI 48084-5285
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$30,000	\$63,950	\$63,950	\$33,950
2015	\$46,860	\$54,860	\$54,860	\$8,000
 <b>TAXABLE VALUE</b>				
2014	\$30,000	\$63,950	\$63,950	\$33,950
2015	\$46,860	\$54,860	\$54,860	\$8,000

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.

  


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 Douglas B. Roberts  
 Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 18, 2016

Docket Number: 154-15-0725

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:	88-99-00-401-290	Property Owner:	7 FOR ALL MANKIND
Classification:	PERSONAL		C/O CIMMIE UNG
County:	OAKLAND		4440 E. 26TH ST.
Assessment Unit:	CITY of TROY		VERNON, CA 90058-4318
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)
<b>ASSESSED VALUE</b>				
2013	\$50,000	\$189,900	\$189,900	\$139,900
2014	\$62,500	\$171,780	\$171,780	\$109,280
2015	\$78,130	\$147,460	\$147,460	\$69,330
<b>TAXABLE VALUE</b>				
2013	\$50,000	\$189,900	\$189,900	\$139,900
2014	\$62,500	\$171,780	\$171,780	\$109,280
2015	\$78,130	\$147,460	\$147,460	\$69,330

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

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

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

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

**Reason for Amendment:**

The State Tax Commission determined to approve the change in the Original Assessed and Taxable Values and Net Increase/Decrease Value for the 2015 Tax Year.

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0737**

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:	88-99-00-316-660	Property Owner:	BRIGHTON COLLECTIBLES
Classification:	PERSONAL	ATTN:	DOLORES - ACCOUNTING
County:	OAKLAND		251 LONG LANE
Assessment Unit:	CITY of TROY		LA PUENTE, CA 91746-2623
Village:	NONE	Assessing Officer / Equalization Director:	LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			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>
<b>ASSESSED VALUE</b>				
2014	\$81,730	\$166,170	\$166,170	\$84,440
2015	\$139,380	\$154,080	\$154,080	\$14,700
<b>TAXABLE VALUE</b>				
2014	\$81,730	\$166,170	\$166,170	\$84,440
2015	\$139,380	\$154,080	\$154,080	\$14,700

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: **154-15-0734**

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:	88-99-00-387-700	Property Owner:	P3 NORTH AMERICA, INC.
Classification:	PERSONAL		1957 CROOKS, SUITE B
County:	OAKLAND		TROY, MI 48084
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>
<b>ASSESSED VALUE</b>				
2014	\$57,100	\$63,590	\$63,590	\$6,490
2015	\$99,300	\$120,480	\$120,480	\$21,180
<b>TAXABLE VALUE</b>				
2014	\$57,100	\$63,590	\$63,590	\$6,490
2015	\$99,300	\$120,480	\$120,480	\$21,180

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: **154-15-0798**

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: 67-02-031-009-00 Classification: REAL County: OSCEOLA Assessment Unit: TWP of CEDAR  Village: NONE School District: REED CITY PUBLIC SCHOOLS	Property Owner: BRIAN HERVEY 6365 175TH AVE. REED CITY, MI 49677  Assessing Officer / Equalization Director: ROY E. KISSINGER 13816 170TH AVENUE LEROY, MI 49655
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$103,600	\$103,600	\$103,600
 <b>TAXABLE VALUE</b>				
2015	\$0	\$59,784	\$59,784	\$59,784

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

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

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

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

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

  


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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0776**

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: 67-13-005-016-45 Classification: REAL County: OSCEOLA Assessment Unit: TWP of RICHMOND  Village: NONE School District: REED CITY PUBLIC SCHOOLS	Property Owner: ALEX & SARAH SAUNTMAN 5370 230TH AVE. REED CITY, MI 49677  Assessing Officer / Equalization Director: ARTHUR W. MOYSES P.O. BOX 98 LEROY, MI 49655
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$38,000	\$38,000	\$38,000
 <b>TAXABLE VALUE</b>				
2015	\$0	\$36,474	\$36,474	\$36,474

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

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

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

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

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

  


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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0789**

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:	70-03-24-351-004	Property Owner:	EDWIN HILL JR.
Classification:	REAL		16168 152ND AVENUE
County:	OTTAWA		SPRING LAKE, MI 49456
Assessment Unit:	TWP of SPRING LAKE	Assessing Officer / Equalization Director:	HEATHER M. SINGLETON
Village:	NONE		101 S. BUCHANAN
School District:	SPRING LAKE PUBLIC SCH DIST		SPRING LAKE, MI 49456

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$78,800	\$78,800	\$78,800
 <b>TAXABLE VALUE</b>				
2015	\$0	\$78,800	\$78,800	\$78,800

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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0752**

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: 72-003-013-013-0090 Classification: REAL County: ROSCOMMON Assessment Unit: TWP of DENTON  Village: NONE School District: HOUGHTON LAKE COMM SCHO	Property Owner: JEFFREY S & MARIA A CHLUDIL 50 SPRINGWOOD DR. PRUDENVILLE, MI 48651  Assessing Officer / Equalization Director: SARAH M. DUGAN P.O. BOX 289 PRUDENVILLE, MI 48651
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$66,000	\$66,000	\$66,000
 <b>TAXABLE VALUE</b>				
2015	\$0	\$59,932	\$59,932	\$59,932

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

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

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

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

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

  


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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0804**

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:	72-004-032-008-0020	Property Owner:	HUBERT SHAW
Classification:	REAL		1877 S. EDGAR ROAD
County:	ROSCOMMON		MASON, MI 48854
Assessment Unit:	TWP of GERRISH	Assessing Officer / Equalization Director:	
			KARLEEN A. HELMREICH
Village:	NONE		2997 E. HIGGINS LAKE DRIVE
School District:	ROSCOMMON SCHOOL DISTRICT		ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$171,600	\$171,600	\$171,600	\$0
2014	\$171,900	\$171,900	\$171,900	\$0
2015	\$163,000	\$163,000	\$163,000	\$0
<b>TAXABLE VALUE</b>				
2013	\$0	\$114,365	\$114,365	\$114,365
2014	\$0	\$116,194	\$116,194	\$116,194
2015	\$0	\$118,053	\$118,053	\$118,053

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: **154-15-0797**

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:	13-09-3-08-3001-001	Property Owner:	DANIEL & CHRISTINA PASTORIZA
Classification:	REAL		15705 FRANDSCHER ROAD
County:	SAGINAW		CHESANING, MI 48616
Assessment Unit:	TWP of CHESANING	Assessing Officer / Equalization Director:	KEVIN T. MACDERMAID
Village:	Village of CHESANING		1025 W. BRADY ROAD
School District:	CHESANING UNION SCHOOLS		CHESANING, MI 48616

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$50,000	\$50,000	\$50,000
 <b>TAXABLE VALUE</b>				
2015	\$0	\$48,411	\$48,411	\$48,411

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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0799**

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:	74-23-570-0018-000	Property Owner:	ANTHONY & LISA BRICALI
Classification:	REAL		7020 MELDRUM ROAD
County:	SAINT CLAIR		FAIR HAVEN, MI 48023
Assessment Unit:	TWP of IRA	Assessing Officer / Equalization Director:	
			PAMELA S. EAMES
Village:	NONE		7085 MELDRUM ROAD
School District:	ANCHOR BAY SCHOOL DISTRICT		FAIR HAVEN, MI 48023

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$98,500	\$98,500	\$98,500
 <b>TAXABLE VALUE</b>				
2015	\$0	\$92,595	\$92,595	\$92,595

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

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0758**

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: L-99-90-080-100 Classification: PERSONAL-IFT County: WASHTENAW Assessment Unit: TWP of PITTSFIELD Village: NONE School District: SALINE AREA SCHOOL DISTRICT	Property Owner: MOLECULAR IMAGING RESEARCH 800 TECHNOLOGY ANN ARBOR, MI 48108 Assessing Officer / Equalization Director: BARBARA L. MCDERMOTT 6201 W. MICHIGAN AVENUE ANN ARBOR, MI 48108-9721
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$259,900	\$115,000	\$115,000	(\$144,900)

<b>TAXABLE VALUE</b>				
2014	\$0	\$115,000	\$115,000	\$115,000

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.



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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0753**

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: L-99-30-084-540 Classification: PERSONAL County: WASHTENAW Assessment Unit: TWP of PITTSFIELD  Village: NONE School District: SALINE AREA SCHOOL DISTRICT	Property Owner: BOONE & DARR 4465 S. STATE P.O. BOX 48106-1718 ANN ARBOR, MI 48106-1718  Assessing Officer / Equalization Director: BARBARA L. MCDERMOTT 6201 W. MICHIGAN AVENUE ANN ARBOR, MI 48108-9721
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$45,500	\$61,800	\$61,800	\$16,300
 <b>TAXABLE VALUE</b>				
2015	\$45,500	\$61,800	\$61,800	\$16,300

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.

  


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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0757**

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:	L-99-30-009-610	Property Owner:	MI ZARAPE
Classification:	PERSONAL		7025 E. MICHIGAN AVE.
County:	WASHTENAW		SALINE, MI 48176
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		BARBARA L. MCDERMOTT
School District:	SALINE AREA SCHOOL DISTRICT		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$18,400	\$31,800	\$31,800	\$13,400
2015	\$24,600	\$29,800	\$29,800	\$5,200
<b>TAXABLE VALUE</b>				
2013	\$18,400	\$31,800	\$31,800	\$13,400
2015	\$24,600	\$29,800	\$29,800	\$5,200

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0759**

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:	L-99-30-067-460	Property Owner:	MOLECULAR IMAGING RESEARCH
Classification:	PERSONAL		800 TECHNOLOGY
County:	WASHTENAW		ANN ARBOR, MI 48108
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		BARBARA L. MCDERMOTT
School District:	SALINE AREA SCHOOL DISTRICT		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$217,300	\$394,100	\$394,100	\$176,800
2014	\$501,500	\$350,800	\$350,800	(\$150,700)
2015	\$734,600	\$437,700	\$437,700	(\$296,900)
<b>TAXABLE VALUE</b>				
2013	\$217,300	\$394,100	\$394,100	\$176,800
2014	\$501,500	\$350,800	\$350,800	(\$150,700)
2015	\$734,600	\$437,700	\$437,700	(\$296,900)

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: **154-15-0765**

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:	L-99-30-024-340	Property Owner:	TRINITY CAPITAL INVESTMENT
Classification:	PERSONAL		2121 W. CHANDLER BLVD., STE. 103
County:	WASHTENAW		CHANDLER, AZ 85224
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	
			BARBARA L. MCDERMOTT
Village:	NONE		6201 W. MICHIGAN AVENUE
School District:	SALINE AREA SCHOOL DISTRICT		ANN ARBOR, MI 48108-9721

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$372,800	\$391,400	\$391,400	\$18,600
2014	\$0	\$468,000	\$468,000	\$468,000
2015	\$0	\$408,000	\$408,000	\$408,000
<b>TAXABLE VALUE</b>				
2013	\$372,800	\$391,400	\$391,400	\$18,600
2014	\$0	\$468,000	\$468,000	\$468,000
2015	\$0	\$408,000	\$408,000	\$408,000

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0802**

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:	L-99-30-026-250	Property Owner:	GODAIKO JAPANESE CUISINE
Classification:	PERSONAL		225 E. GRAND RIVER, STE 104
County:	WASHTENAW		BRIGHTON, MI 48116
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT
Village:	NONE		6201 W. MICHIGAN AVENUE
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48108-9721

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$45,800	\$57,400	\$57,400	\$11,600
2014	\$47,200	\$53,500	\$53,500	\$6,300
2015	\$50,000	\$53,100	\$53,100	\$3,100
<b>TAXABLE VALUE</b>				
2013	\$45,800	\$57,400	\$57,400	\$11,600
2014	\$47,200	\$53,500	\$53,500	\$6,300
2015	\$50,000	\$53,100	\$53,100	\$3,100

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: **154-15-0754**

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:	L-99-30-057-200	Property Owner:	FORBIDDEN CITY/YPBOR YAN
Classification:	PERSONAL		4905 WASHTENAW
County:	WASHTENAW		ANN ARBOR, MI 48108
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		BARBARA L. MCDERMOTT
School District:	ANN ARBOR PUBLIC SCHOOLS		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$6,700	\$29,800	\$29,800	\$23,100
2014	\$6,700	\$28,200	\$28,200	\$21,500
2015	\$3,100	\$26,700	\$26,700	\$23,600
<b>TAXABLE VALUE</b>				
2013	\$6,700	\$29,800	\$29,800	\$23,100
2014	\$6,700	\$28,200	\$28,200	\$21,500
2015	\$3,100	\$26,700	\$26,700	\$23,600

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0755**

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: L-99-30-098-850 Classification: PERSONAL County: WASHTENAW Assessment Unit: TWP of PITTSFIELD  Village: NONE School District: ANN ARBOR PUBLIC SCHOOLS	Property Owner: HENLEY ENTERPRISES DBA: VALVOLINE INSTANT OIL CHANGE 54 JACONNET ST. NEWTON HIGHLANDS, MA 024661  Assessing Officer / Equalization Director: BARBARA L. MCDERMOTT 6201 W. MICHIGAN AVENUE ANN ARBOR, MI 48108-9721
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$4,700	\$13,600	\$13,600	\$8,900
2014	\$5,700	\$13,000	\$13,000	\$7,300
2015	\$5,700	\$12,500	\$12,500	\$6,800
<b>TAXABLE VALUE</b>				
2013	\$4,700	\$13,600	\$13,600	\$8,900
2014	\$5,700	\$13,000	\$13,000	\$7,300
2015	\$5,700	\$12,500	\$12,500	\$6,800

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

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

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

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

  


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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-15-0794**

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:	70-027-99-0004-000	Property Owner:	CHURCH OF GOD OF PROPHECY
Classification:	REAL		22351 SIBLEY ROAD
County:	WAYNE		BROWNSTOWN, MI 48193
Assessment Unit:	TWP of BROWNSTOWN	Assessing Officer / Equalization Director:	SHARON A. DOOM
Village:	NONE		21313 TELEGRAPH ROAD
School District:	WOODHAVEN SCHOOL DISTRICT		BROWNSTOWN, MI 48183

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$35,100	\$35,100	\$35,100
 <b>TAXABLE VALUE</b>				
2015	\$0	\$35,100	\$35,100	\$35,100

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



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

Docket Number: **154-15-0569**

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: 46-096-03-0015-000 Classification: REAL County: WAYNE Assessment Unit: CITY of LIVONIA  Village: NONE School District: LIVONIA PUBLIC SCHOOLS	Property Owner: FIRST GUARANTY MORTGAGE CORPORATION (NMLS ID 2917) 1900 GALLOWS RD., STE 800 TYSONS CORNER, VA 22182  Assessing Officer / Equalization Director: LINDA K. GOSSELIN 33000 CIVIC CENTER DRIVE LIVONIA, MI 48154
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$68,860	\$68,860	\$68,860
 <b>TAXABLE VALUE</b>				
2015	\$0	\$68,860	\$68,860	\$68,860

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

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

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

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

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

  


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 Douglas B. Roberts  
 Chairperson

