

Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.

(2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.

(3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.

(4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).

(5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.

(7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

As Amended by
2003 Public Act No. 247,
Approved December 29, 2003

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0033**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-01-0015-0010-07-0	Property Owner:	WECKWERTH HOLDINGS, LLC
Classification:	REAL		8195 TERRITORIAL RD.
County:	BERRIEN		WATERVLIET, MI 49098
Assessment Unit:	TWP of BAINBRIDGE	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT E. ANDERSON
School District:	WATERVLIET SCHOOL DISTRICT		7315 TERRITORIAL
			WATERVLIET, MI 49098

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$105,300	\$101,100	\$101,100	(\$4,200)

TAXABLE VALUE				
2015	\$66,796	\$37,009	\$37,009	(\$29,787)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0032**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-01-0015-0011-03-0	Property Owner:	TTJR HOLDINGS, LLC
Classification:	REAL		9605 E. NAPIER AVE.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	TWP of BAINBRIDGE	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT E. ANDERSON
School District:	WATERVLIET SCHOOL DISTRICT		7315 TERRITORIAL
			WATERVLIET, MI 49098

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$101,100	\$105,300	\$105,300	\$4,200
 TAXABLE VALUE				
2015	\$37,009	\$66,796	\$66,796	\$29,787

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0067**

The State Tax Commission, at a meeting held on April 26, 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: 22052-620-015-00 Classification: REAL County: DICKINSON Assessment Unit: CITY of KINGSFORD Village: NONE School District: BREITUNG TWP SCHOOL DISTRI	Property Owner: BARBARA ALQUIST LIVING TRUST 816 MICHAEL ST. KINGSFORD, MI 49802 Assessing Officer / Equalization Director: DAWN K. THURSTON 305 S. CARPENTER AVENUE KINGSFORD, MI 49802
--	---

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$58,500	\$58,500	\$58,500
 TAXABLE VALUE				
2016	\$0	\$58,500	\$58,500	\$58,500

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

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0026**

The State Tax Commission, at a meeting held on April 26, 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: 5981614416 Classification: PERSONAL County: GENESEE Assessment Unit: CITY of BURTON Village: NONE School District: ATHERTON COMM SCHOOL DIS	Property Owner: SIEMENS FINANCIAL SERVICES INC. PO BOX 80615 INDIANAPOLIS, IN 46280 Assessing Officer / Equalization Director: WILLIAM E. FOWLER 4303 S. CENTER ROAD BURTON, MI 48519
---	--

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$44,100	\$44,100	\$44,100
 TAXABLE VALUE				
2015	\$0	\$44,100	\$44,100	\$44,100

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0056**

The State Tax Commission, at a meeting held on April 26, 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:	28-07-900-213-02	Property Owner:	ALTUS BRANDS
Classification:	PERSONAL		6893 SULLIVAN ROAD
County:	GRAND TRAVERSE		GRAWN, MI 49637-9542
Assessment Unit:	TWP of GREEN LAKE	Assessing Officer / Equalization Director:	
Village:	NONE		WILLIAM H. MUHA
School District:	TRAVERSE CITY SCHOOL DIST.		9394 10TH STREET
			INTERLOCHEN, MI 49643

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$130,900	\$130,900	\$130,900
 TAXABLE VALUE				
2015	\$0	\$130,900	\$130,900	\$130,900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0976**

The State Tax Commission, at a meeting held on April 26, 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: 30-07-019-200-009 Classification: REAL County: HILLSDALE Assessment Unit: TWP of HILLSDALE Village: NONE School District: HILLSDALE COMM PUBLIC SCHS	Property Owner: KENNETH J. & DEBRA MATZE 4056 MECHANIC ROAD HILLSDALE, MI 49242 Assessing Officer / Equalization Director: DEBRA C. SIKORSKI 644 SIKORSKI ROAD BRONSON, MI 49028
--	---

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$101,300	\$24,600	\$24,600	(\$76,700)

TAXABLE VALUE				
2013	\$92,712	\$24,600	\$24,600	(\$68,112)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0019**

The State Tax Commission, at a meeting held on April 26, 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: 33-13-13-21-200-010 Classification: REAL County: INGHAM Assessment Unit: TWP of ONONDAGA Village: NONE School District: LESLIE PUBLIC SCHOOLS	Property Owner: JESSICA STOWELL 16651 CLINTON ROAD SPRINGPORT, MI 49284 Assessing Officer / Equalization Director: SHANNON N. HAIGHT P.O. BOX 67 ONONDAGA, MI 49264
---	--

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$48,500	\$8,500	\$8,500	(\$40,000)
2015	\$42,100	\$4,500	\$4,500	(\$37,600)
TAXABLE VALUE				
2014	\$48,500	\$8,500	\$8,500	(\$40,000)
2015	\$42,100	\$4,500	\$4,500	(\$37,600)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0127**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-21-022-474	Property Owner:	GREAT LAKES HEALTH CONNECT
Classification:	PERSONAL		695 KENMOOR AVE., SE, STE B
County:	KENT		GRAND RAPIDS, MI 49546
Assessment Unit:	TWP of GRAND RAPIDS	Assessing Officer / Equalization Director:	
Village:	NONE		ROBIN L. ROTHLEY
School District:	FOREST HILLS PUBLIC SCHOOL		1836 E. BELTLINE, NE
			GRAND RAPIDS, MI 49525

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$18,400	\$18,400	\$18,400
 TAXABLE VALUE				
2015	\$0	\$18,400	\$18,400	\$18,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0128**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-294	Property Owner:	MICHIGAN HEALTH CONNECT
Classification:	PERSONAL		DBA GREAT LAKES HEALTH CONNECT
County:	KENT		695 KENMOOR AVE. SE, STE. B
Assessment Unit:	TWP of PLAINFIELD	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49546
Village:	NONE		JEFFREY M. MILLER
School District:	NORTHVIEW PUBLIC SCHOOL DI		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$18,400	\$0	\$0	(\$18,400)
TAXABLE VALUE				
2015	\$18,400	\$0	\$0	(\$18,400)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0809**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-009-800	Property Owner:	DAVID SEVENSMA OD
Classification:	PERSONAL		3214 GATESHEAD NE
County:	KENT		ROCKFORD, MI 49341
Assessment Unit:	TWP of PLAINFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		JEFFREY M. MILLER
School District:	NORTHVIEW PUBLIC SCHOOL DI		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$5,900	\$0	\$0	(\$5,900)
 TAXABLE VALUE				
2015	\$5,900	\$0	\$0	(\$5,900)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0047**

The State Tax Commission, at a meeting held on April 26, 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: 41-10-19-102-026 Classification: REAL County: KENT Assessment Unit: TWP of PLAINFIELD Village: NONE School District: COMSTOCK PARK PUBLIC SCHO	Property Owner: RYAN & JULIE STUCKHARDT 5796 ROLLAWAY DR., NE COMSTOCK PARK, MI 49321 Assessing Officer / Equalization Director: JEFFREY M. MILLER 6161 BELMONT AVE. N.E. BELMONT, MI 49306
--	--

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$122,900	\$122,900	\$122,900
 TAXABLE VALUE				
2015	\$0	\$112,674	\$112,674	\$112,674

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0983**

The State Tax Commission, at a meeting held on April 26, 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: 45-011-008-010-70 Classification: REAL County: LEELANAU Assessment Unit: TWP of SUTTONS BAY Village: NONE School District: SUTTONS BAY PUBLIC SCH DIST	Property Owner: WILLIAM & CINDY K. CRANDALL 2567 EVERGREEN VALLEY DR. SUTTONS BAY, MI 49682 Assessing Officer / Equalization Director: KATHRYN J. WILSON 3923 CHERRY HILLS PLACE TRAVERSE CITY, MI 49684
--	---

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$170,530	\$137,870	\$137,870	(\$32,660)

TAXABLE VALUE				
2013	\$170,530	\$137,870	\$137,870	(\$32,660)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0911**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-47-900-462	Property Owner:	WOLVERINE PRODUCTS INC.
Classification:	PERSONAL		35520 GROESBECK
County:	MACOMB		CLINTON TOWNSHIP, MI 48035
Assessment Unit:	TWP of CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	FRASER PUBLIC SCHOOLS		CLINTON TWP, MI 48038

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$242,500	\$274,300	\$274,300	\$31,800
2014	\$244,500	\$405,300	\$405,300	\$160,800
2015	\$244,500	\$386,300	\$386,300	\$141,800
TAXABLE VALUE				
2013	\$242,500	\$274,300	\$274,300	\$31,800
2014	\$244,500	\$405,300	\$405,300	\$160,800
2015	\$244,500	\$386,300	\$386,300	\$141,800

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0037**

The State Tax Commission, at a meeting held on April 26, 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:	09-23-45700-2	Property Owner:	CALCATERRA, INC.
Classification:	PERSONAL		54700 N. GRATIOT AVE.
County:	MACOMB		MACOMB, MI 48042
Assessment Unit:	TWP of MACOMB	Assessing Officer / Equalization Director:	
			DANIEL P. HICKEY
Village:	NONE		54111 BROUGHTON ROAD
School District:	L ANSE CREUSE PUBLIC SCHOO		MACOMB, MI 48042

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$85,000	\$113,790	\$113,790	\$28,790
 TAXABLE VALUE				
2015	\$85,000	\$113,790	\$113,790	\$28,790

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0027**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-07-90-030-150	Property Owner:	PEAKE HOLDINGS LLC
Classification:	PERSONAL		48181 RYAN
County:	MACOMB		SHELBY TWP., MI 48316
Assessment Unit:	TWP of SHELBY	Assessing Officer / Equalization Director:	
			MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$59,950	\$111,070	\$111,070	\$51,120
 TAXABLE VALUE				
2015	\$59,950	\$111,070	\$111,070	\$51,120

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0061**

The State Tax Commission, at a meeting held on April 26, 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:	09-57-52-064-300	Property Owner:	ALEXANDER & HORNING INC.
Classification:	PERSONAL		20643 STEPHENS
County:	MACOMB		ST. CLAIR SHORES, MI 48080
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	
Village:	NONE		TERI L. SOCIA
School District:	SOUTH LAKE SCHOOLS		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$664,500	\$961,000	\$961,000	\$296,500
2015	\$664,500	\$1,110,300	\$1,110,300	\$445,800
TAXABLE VALUE				
2014	\$664,500	\$961,000	\$961,000	\$296,500
2015	\$664,500	\$1,110,300	\$1,110,300	\$445,800

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0020**

The State Tax Commission, at a meeting held on April 26, 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:	09-37-52-916-701	Property Owner:	IMAGE BY DESIGN PLASTIC SURGERY
Classification:	PERSONAL		29167 JEFFERSON
County:	MACOMB		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	LAKESHORE PUBLIC SCHOOLS		ST. CLAIR SHORES,MI 48081

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$23,000	\$58,700	\$58,700	\$35,700
2015	\$23,000	\$53,400	\$53,400	\$30,400
TAXABLE VALUE				
2014	\$23,000	\$58,700	\$58,700	\$35,700
2015	\$23,000	\$53,400	\$53,400	\$30,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0015**

The State Tax Commission, at a meeting held on April 26, 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: 10-01-300-017-002
Classification: PERSONAL
County: MACOMB
Assessment Unit: CITY of STERLING HEIGHTS
Village: NONE
School District: UTICA COMMUNITY SCHOOLS

Property Owner:
BYBLO'S CLEANERS
13713 19 MILE ROAD
STERLING HEIGHTS, MI 48313
Assessing Officer / Equalization Director:
DWAYNE G. MCLACHLAN
40555 UTICA ROAD, BOX 8009
STERLING HEIGHTS,MI 48311-8009

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$19,450	\$27,200	\$27,200	\$7,750
2015	\$20,000	\$25,050	\$25,050	\$5,050
TAXABLE VALUE				
2014	\$19,450	\$27,200	\$27,200	\$7,750
2015	\$20,000	\$25,050	\$25,050	\$5,050

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0933**

The State Tax Commission, at a meeting held on April 26, 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: 50-10-21-400-012-609
 Classification: REAL-IFT
 County: MACOMB
 Assessment Unit: CITY of STERLING HEIGHTS
 Village: NONE
 School District: UTICA COMMUNITY SCHOOLS

Property Owner:
 FCA US LLC
 1000 CHRYSLER DR.
 AUBURN HILLS, MI 48326
 Assessing Officer / Equalization Director:
 DWAYNE G. MCLACHLAN
 40555 UTICA ROAD, BOX 8009
 STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$34,348,900	\$27,068,987	\$27,068,987	(\$7,279,913)

TAXABLE VALUE				
2013	\$34,348,900	\$27,068,987	\$27,068,987	(\$7,279,913)

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0046**

The State Tax Commission, at a meeting held on April 26, 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: 10-06-100-033-005
 Classification: PERSONAL
 County: MACOMB
 Assessment Unit: CITY of STERLING HEIGHTS
 Village: NONE
 School District: UTICA COMMUNITY SCHOOLS

Property Owner:
 CARDIOLOGY ASSOCIATES, P.C.
 ATTN: DANIELLE WAGGONER
 44344 DEQUINDRE RD., STE 560
 STERLING HEIGHTS, MI 48314
 Assessing Officer / Equalization Director:
 DWAYNE G. MCLACHLAN
 40555 UTICA ROAD, BOX 8009
 STERLING HEIGHTS, MI 48311-8009

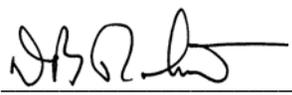
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$55,300	\$55,300	\$55,300
2015	\$0	\$44,150	\$44,150	\$44,150
TAXABLE VALUE				
2014	\$0	\$55,300	\$55,300	\$55,300
2015	\$0	\$44,150	\$44,150	\$44,150

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0042**

The State Tax Commission, at a meeting held on April 26, 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: 10-09-100-030-001
 Classification: PERSONAL
 County: MACOMB
 Assessment Unit: CITY of STERLING HEIGHTS
 Village: NONE
 School District: UTICA COMMUNITY SCHOOLS

Property Owner:
 NJT ENTERPRISES, LLC
 42400 MERRILL RD.
 STERLING HEIGHTS, MI 48314
 Assessing Officer / Equalization Director:
 DWAYNE G. MCLACHLAN
 40555 UTICA ROAD, BOX 8009
 STERLING HEIGHTS, MI 48311-8009

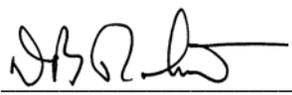
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$10,291,000	\$10,307,500	\$10,307,500	\$16,500
2015	\$9,971,800	\$10,079,150	\$10,079,150	\$107,350
TAXABLE VALUE				
2014	\$10,291,000	\$10,307,500	\$10,307,500	\$16,500
2015	\$9,971,800	\$10,079,150	\$10,079,150	\$107,350

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0028**

The State Tax Commission, at a meeting held on April 26, 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: 10-04-376-004-001
 Classification: PERSONAL
 County: MACOMB
 Assessment Unit: CITY of STERLING HEIGHTS
 Village: NONE
 School District: UTICA COMMUNITY SCHOOLS

Property Owner:
 NIKOLIC INDUSTRIES INC.
 43252 MERRILL ROAD
 STERLING HEIGHTS, MI 48314
 Assessing Officer / Equalization Director:
 DWAYNE G. MCLACHLAN
 40555 UTICA ROAD, BOX 8009
 STERLING HEIGHTS, MI 48311-8009

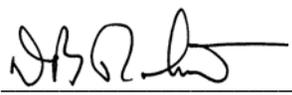
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$274,200	\$433,700	\$433,700	\$159,500
2015	\$280,150	\$418,600	\$418,600	\$138,450
TAXABLE VALUE				
2014	\$274,200	\$433,700	\$433,700	\$159,500
2015	\$280,150	\$418,600	\$418,600	\$138,450

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0052**

The State Tax Commission, at a meeting held on April 26, 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:	10-28-379-014-002	Property Owner:	TONYSON FINANCIAL GROUP, LLC
Classification:	PERSONAL	ATTN:	RANDY KRZEWSKI
County:	MACOMB		1441 ALLEN DR.
Assessment Unit:	CITY of STERLING HEIGHTS		TROY, MI 48083
Village:	NONE	Assessing Officer / Equalization Director:	DWAYNE G. MCLACHLAN
School District:	WARREN CONSOLIDATED SCHO		40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$25,000	\$0	\$0	(\$25,000)
2015	\$30,000	\$0	\$0	(\$30,000)
TAXABLE VALUE				
2014	\$25,000	\$0	\$0	(\$25,000)
2015	\$30,000	\$0	\$0	(\$30,000)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0066**

The State Tax Commission, at a meeting held on April 26, 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: 52-11-820-002-28 Classification: REAL County: MARQUETTE Assessment Unit: TWP of POWELL Village: NONE School District: POWELL TOWNSHIP SCHOOL DI	Property Owner: MICHIGAN DEPART. OF NATURAL RESOURCES 525 W. ALLEGAN ST. LANSING, MI 48933 Assessing Officer / Equalization Director: HOWARD J. ROBARE 300 RIIHINEN ROAD NEGAUNEE, MI 49866
---	--

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$396,386	\$0	\$0	(\$396,386)

TAXABLE VALUE				
2015	\$396,386	\$0	\$0	(\$396,386)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0029**

The State Tax Commission, at a meeting held on April 26, 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:	55-006-713-002-00	Property Owner:	ROGER A. & DOREEN K. SCHUH
Classification:	REAL		5771 N. AVENUE
County:	MENOMINEE		DENMARK, WI 54208
Assessment Unit:	TWP of HOLMES	Assessing Officer / Equalization Director:	
Village:	NONE		ROBERT J. DESJARLAIS
School District:	STEPHENSON AREA PUBLIC SC		N9166 CHEESE FACTORY ROAD
			DAGGETT, MI 49821

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$9,700	\$9,700	\$9,700	\$0
 TAXABLE VALUE				
2015	\$0	\$4,342	\$4,342	\$4,342

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0034**

The State Tax Commission, at a meeting held on April 26, 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:	55-010-211-008-00	Property Owner:	BRIAN & JEAN KOVAR
Classification:	REAL		N 1886 RIVER DRIVE
County:	MENOMINEE		MENOMINEE, MI 49858
Assessment Unit:	TWP of MENOMINEE	Assessing Officer / Equalization Director:	JILL C. SCHWANZ
Village:	NONE		2014 EIGHTEENTH STREET
School District:	MENOMINEE AREA PUBLIC SCH		MENOMINEE, MI 49858

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$68,000	\$64,700	\$64,700	(\$3,300)
2015	\$74,100	\$70,400	\$70,400	(\$3,700)
TAXABLE VALUE				
2014	\$53,983	\$50,307	\$50,307	(\$3,676)
2015	\$54,846	\$51,111	\$51,111	(\$3,735)

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0059**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5812-300-205-15	Property Owner:	CARITE OF MICHIGAN LLC
Classification:	PERSONAL		101 W. 14 MILE ROAD
County:	MONROE		MADISON HEIGHTS, MI 48071
Assessment Unit:	TWP of MONROE	Assessing Officer / Equalization Director:	CATHERINE A. COUSINEAU
Village:	NONE		4925 E. DUNBAR ROAD
School District:	MONROE PUBLIC SCHOOLS		MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$25,000	\$112,350	\$112,350	\$87,350
TAXABLE VALUE				
2015	\$25,000	\$112,350	\$112,350	\$87,350

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0003**

The State Tax Commission, at a meeting held on April 26, 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:	58-55-69-01512-000	Property Owner:	SIGMUND & CYNTHIA KOCH
Classification:	REAL		62 E. ELM AVENUE
County:	MONROE		MONROE, MI 48161
Assessment Unit:	CITY of MONROE	Assessing Officer / Equalization Director:	
Village:	NONE		SAMUEL J. GUICH
School District:	MONROE PUBLIC SCHOOLS		120 E. FIRST STREET
			MONROE, MI 48161

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$114,160	\$108,730	\$108,730	(\$5,430)
2015	\$120,140	\$114,320	\$114,320	(\$5,820)
TAXABLE VALUE				
2014	\$105,730	\$101,190	\$101,190	(\$4,540)
2015	\$107,420	\$102,800	\$102,800	(\$4,620)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0062**

The State Tax Commission, at a meeting held on April 26, 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: 58-55-69-00073-154 Classification: REAL County: MONROE Assessment Unit: CITY of MONROE Village: NONE School District: MONROE PUBLIC SCHOOLS	Property Owner: SETH & HEATHER HUFF 140 ARMITAGE DRIVE MONROE, MI 48162 Assessing Officer / Equalization Director: SAMUEL J. GUICH 120 E. FIRST STREET MONROE, MI 48161
---	--

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$89,980	\$84,700	\$84,700	(\$5,280)
2015	\$89,670	\$84,410	\$84,410	(\$5,260)
TAXABLE VALUE				
2014	\$83,060	\$78,390	\$78,390	(\$4,670)
2015	\$84,380	\$79,640	\$79,640	(\$4,740)

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0016**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-09-002-400-0004-10	Property Owner:	HERSCHEL & ADRIANNA KELLIS
Classification:	REAL		1727 HORTON ROAD
County:	MUSKEGON		MUSKEGON, MI 49445
Assessment Unit:	TWP of LAKETON	Assessing Officer / Equalization Director:	WANDA S. BUDNIK
Village:	NONE		2735 W. GILES ROAD
School District:	REETHS PUFFER SCHOOLS		MUSKEGON, MI 49445

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$87,800	\$87,800	\$87,800	\$0
2015	\$83,500	\$83,500	\$83,500	\$0
TAXABLE VALUE				
2014	\$15,614	\$81,178	\$81,178	\$65,564
2015	\$15,863	\$82,476	\$82,476	\$66,613

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0050**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-03-900-251-0720-00	Property Owner:	DAWSON'S LANDSCAPING LLC
Classification:	PERSONAL		2113 OAK AVE.
County:	MUSKEGON		MUSKEGON, MI 49445
Assessment Unit:	TWP of WHITEHALL	Assessing Officer / Equalization Director:	
Village:	NONE		JOANN PIERCE HUNT
School District:	WHITEHALL SCHOOL DISTRICT		7644 DURHAM ROAD
			WHITEHALL, MI 49461

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$78,100	\$78,100	\$78,100
 TAXABLE VALUE				
2015	\$0	\$78,100	\$78,100	\$78,100

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0913**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-900-251-2325-00	Property Owner:	GREATER MUSKEGON WOMAN'S CLUB
Classification:	PERSONAL		280 W. WEBSTER AVE.
County:	MUSKEGON		MUSKEGON, MI 49440
Assessment Unit:	CITY of MUSKEGON	Assessing Officer / Equalization Director:	
Village:	NONE		DONNA B. VANDERVRIES
School District:	MUSKEGON CITY SCHOOL DIST		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$300	\$4,100	\$4,100	\$3,800
 TAXABLE VALUE				
2015	\$300	\$4,100	\$4,100	\$3,800

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0975**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-982-206-0265-00	Property Owner:	FORMING TECHNOLOGIES LLC
Classification:	PERSONAL-IFT		PO BOX 2246
County:	MUSKEGON		BRIGHTON, MI 48116
Assessment Unit:	CITY of MUSKEGON	Assessing Officer / Equalization Director:	
			DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE, STE. 201
School District:	ORCHARD VIEW SCHOOLS		MUSKEGON, MI 49442

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$520,200	\$157,400	\$157,400	(\$362,800)
2014	\$500,700	\$145,900	\$145,900	(\$354,800)
2015	\$146,900	\$133,400	\$133,400	(\$13,500)
TAXABLE VALUE				
2013	\$520,200	\$157,400	\$157,400	(\$362,800)
2014	\$500,700	\$145,900	\$145,900	(\$354,800)
2015	\$146,900	\$133,400	\$133,400	(\$13,500)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0970**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-134-100-0004-00	Property Owner:	1885 LAKETON LLC
Classification:	REAL		5187 LAKE HARBOR ROAD
County:	MUSKEGON		MUSKEGON, MI 49441-5711
Assessment Unit:	CITY of MUSKEGON	Assessing Officer / Equalization Director:	
Village:	NONE		DONNA B. VANDERVRIES
School District:	ORCHARD VIEW SCHOOLS		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$322,300	\$334,200	\$334,200	\$11,900
2014	\$328,300	\$334,200	\$334,200	\$5,900
2015	\$290,400	\$290,200	\$290,200	(\$200)
TAXABLE VALUE				
2013	\$322,300	\$324,915	\$324,915	\$2,615
2014	\$327,456	\$330,113	\$330,113	\$2,657
2015	\$290,400	\$290,200	\$290,200	(\$200)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0971**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-900-351-0181-10	Property Owner:	FORMING TECHNOLOGIES LLC
Classification:	PERSONAL		PO BOX 2246
County:	MUSKEGON		BRIGHTON, MI 48116
Assessment Unit:	CITY of MUSKEGON	Assessing Officer / Equalization Director:	
			DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE, STE. 201
School District:	ORCHARD VIEW SCHOOLS		MUSKEGON, MI 49442

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$109,500	\$109,500	\$109,500
2014	\$0	\$140,600	\$140,600	\$140,600
2015	\$312,600	\$141,100	\$141,100	(\$171,500)
TAXABLE VALUE				
2013	\$0	\$109,500	\$109,500	\$109,500
2014	\$0	\$140,600	\$140,600	\$140,600
2015	\$312,600	\$141,100	\$141,100	(\$171,500)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0972**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-980-212-0511-00	Property Owner:	FORMING TECHNOLOGIES LLC
Classification:	REAL-IFT		PO BOX 2246
County:	MUSKEGON		BRIGHTON, MI 48116
Assessment Unit:	CITY of MUSKEGON	Assessing Officer / Equalization Director:	
			DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE, STE. 201
School District:	ORCHARD VIEW SCHOOLS		MUSKEGON, MI 49442

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$28,900	\$28,900	\$28,900
2014	\$0	\$28,900	\$28,900	\$28,900
2015	\$0	\$24,100	\$24,100	\$24,100
TAXABLE VALUE				
2013	\$0	\$28,900	\$28,900	\$28,900
2014	\$0	\$28,900	\$28,900	\$28,900
2015	\$0	\$24,100	\$24,100	\$24,100

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0973**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 61-24-980-206-0265-00 Classification: REAL-IFT County: MUSKEGON Assessment Unit: CITY of MUSKEGON Village: NONE School District: ORCHARD VIEW SCHOOLS	Property Owner: FORMING TECHNOLOGIES LLC PO BOX 2246 BRIGHTON, MI 48116 Assessing Officer / Equalization Director: DONNA B. VANDERVRIES 173 E. APPLE AVENUE, STE. 201 MUSKEGON, MI 49442
---	---

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$32,000	\$32,000	\$32,000
2014	\$0	\$32,000	\$32,000	\$32,000
2015	\$0	\$26,700	\$26,700	\$26,700
TAXABLE VALUE				
2013	\$0	\$32,000	\$32,000	\$32,000
2014	\$0	\$32,000	\$32,000	\$32,000
2015	\$0	\$26,700	\$26,700	\$26,700

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-15-0974**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-982-212-0511-00	Property Owner:	FORMING TECHNOLOGIES LLC
Classification:	PERSONAL-IFT		PO BOX 2246
County:	MUSKEGON		BRIGHTON, MI 48116
Assessment Unit:	CITY of MUSKEGON	Assessing Officer / Equalization Director:	
			DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE, STE. 201
School District:	ORCHARD VIEW SCHOOLS		MUSKEGON, MI 49442

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$249,700	\$249,700	\$249,700
2014	\$0	\$213,200	\$213,200	\$213,200
2015	\$0	\$188,000	\$188,000	\$188,000
TAXABLE VALUE				
2013	\$0	\$249,700	\$249,700	\$249,700
2014	\$0	\$213,200	\$213,200	\$213,200
2015	\$0	\$188,000	\$188,000	\$188,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0053**

The State Tax Commission, at a meeting held on April 26, 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: 44-99-15-005-140 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of MADISON HEIGHTS Village: NONE School District: MADISON PUBLIC SCHOOLS	Property Owner: AUTOMATIC APARTMENT LAUNDRIES 100 N. SEPULVEDA BLVD., 12TH FLR. EL SEGUNDO, CA 90245 Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
--	--

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$62,970	\$62,970	\$62,970
 TAXABLE VALUE				
2015	\$0	\$62,970	\$62,970	\$62,970

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 April 26, 2016**

Docket Number: **154-16-0024**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-093-955	Property Owner:	COMCAST IP SERVICES II INC.
Classification:	PERSONAL		43-2055870-MI-NETO-SFLD CITY
County:	OAKLAND		ONE COMCAST CENTER, 32ND FLR.
Assessment Unit:	CITY of SOUTHFIELD		PHILADELPHIA, PA 19103
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$66,260	\$66,260	\$66,260
2014	\$0	\$68,120	\$68,120	\$68,120
TAXABLE VALUE				
2013	\$0	\$66,260	\$66,260	\$66,260
2014	\$0	\$68,120	\$68,120	\$68,120

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0126**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-44-140-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: MCI METRO ACCESS TRANSMISSION SVS. C/O TAX DEPT. PO BOX 521807 LONGWOOD, FL 32752 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
---	---

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$350,000	\$0	\$0	(\$350,000)
2015	\$402,500	\$0	\$0	(\$402,500)
TAXABLE VALUE				
2014	\$350,000	\$0	\$0	(\$350,000)
2015	\$402,500	\$0	\$0	(\$402,500)

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0031**

The State Tax Commission, at a meeting held on April 26, 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:	88-99-00-400-240	Property Owner:	CENTRAL SCREW PRODUCTS CO.
Classification:	PERSONAL		1070 MAPLELAWN
County:	OAKLAND		TROY, MI 48084
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$517,290	\$704,740	\$704,740	\$187,450
 TAXABLE VALUE				
2015	\$517,290	\$704,740	\$704,740	\$187,450

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0025**

The State Tax Commission, at a meeting held on April 26, 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: 88-99-00-022-801 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of TROY Village: NONE School District: TROY SCHOOL DISTRICT	Property Owner: NMHG FINANCIAL SERVICES PROPERTY TAX COMPLIANCE PO BOX 35715 BILLINGS, MT 59107-9979 Assessing Officer / Equalization Director: LEGER A. LICARI 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>
ASSESSED VALUE				
2015	\$78,040	\$62,430	\$62,430	(\$15,610)
 TAXABLE VALUE				
2015	\$78,040	\$62,430	\$62,430	(\$15,610)

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0057**

The State Tax Commission, at a meeting held on April 26, 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:	88-99-00-755-080	Property Owner:	CIT FINANCE, LLC
Classification:	PERSONAL		PO BOX 460709
County:	OAKLAND		HOUSTON, TX 77056
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$3,398,090	\$1,161,050	\$1,161,050	(\$2,237,040)

TAXABLE VALUE				
2015	\$3,398,090	\$1,161,050	\$1,161,050	(\$2,237,040)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0021**

The State Tax Commission, at a meeting held on April 26, 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:	88-99-00-753-770	Property Owner:	SCG CAPITAL CORPORATION
Classification:	PERSONAL		74 WEST PARK PLACE
County:	OAKLAND		STAMFORD, CT 06901
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$689,730	\$689,730	\$689,730
2015	\$431,390	\$602,030	\$602,030	\$170,640
TAXABLE VALUE				
2014	\$0	\$689,730	\$689,730	\$689,730
2015	\$431,390	\$602,030	\$602,030	\$170,640

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0022**

The State Tax Commission, at a meeting held on April 26, 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: 67-07-016-006-10 Classification: REAL County: OSCEOLA Assessment Unit: TWP of LEROY Village: Village of LEROY School District: PINE RIVER AREA SCHOOLS	Property Owner: JASON & LAURA JOHNSON 21862 LEROY LEROY, MI 49655 Assessing Officer / Equalization Director: ARTHUR W. MOYSES 17827 PINE RIVER ROAD LEROY, MI 49655
--	--

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$75,300	\$75,300	\$75,300
 TAXABLE VALUE				
2015	\$0	\$73,355	\$73,355	\$73,355

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

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0065**

The State Tax Commission, at a meeting held on April 26, 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: 67-10-001-009-01 Classification: REAL County: OSCEOLA Assessment Unit: TWP of MIDDLE BRANCH Village: NONE School District: MARION PUBLIC SCHOOLS	Property Owner: DAVID SPENCER 834 17 MILE ROAD PO BOX 513 MARION, MI 49665-0513 Assessing Officer / Equalization Director: SHILA J. KIANDER P.O. BOX 1417 BIG RAPIDS, MI 49307
--	--

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$75,900	\$0	\$0	(\$75,900)
 TAXABLE VALUE				
2014	\$75,900	\$0	\$0	(\$75,900)

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0129**

The State Tax Commission, at a meeting held on April 26, 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: 74-23-010-2005-100 Classification: REAL County: SAINT CLAIR Assessment Unit: TWP of IRA Village: NONE School District: EAST CHINA TWP SCHOOL DIST	Property Owner: THOMAS J. HOOVER 575 FRANCIS ST. EAST CHINA, MI 48054 Assessing Officer / Equalization Director: PAMELA S. EAMES 7085 MELDRUM ROAD FAIR HAVEN, MI 48023
---	--

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$83,800	\$83,800	\$83,800
 TAXABLE VALUE				
2015	\$0	\$47,778	\$47,778	\$47,778

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

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0036**

The State Tax Commission, at a meeting held on April 26, 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: D-99-30-021-100 Classification: PERSONAL County: WASHTENAW Assessment Unit: TWP of DEXTER Village: NONE School District: DEXTER COMMUNITY SCHOOL	Property Owner: BEACON DENTAL 7200 DAN HOEY ROAD, SUITE D DEXTER, MI 48130 Assessing Officer / Equalization Director: CHRISTOPHER R. RENIUS 6880 DEXTER-PINCKNEY ROAD DEXTER, MI 48130
--	---

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$87,700	\$0	\$0	(\$87,700)
 TAXABLE VALUE				
2015	\$87,700	\$0	\$0	(\$87,700)

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0044**

The State Tax Commission, at a meeting held on April 26, 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-12-08-475-005 Classification: REAL County: WASHTENAW Assessment Unit: TWP of PITTSFIELD Village: NONE School District: ANN ARBOR PUBLIC SCHOOLS	Property Owner: COSTCO WHOLESALE CORP. C/O PROPERTY TAX DEPT. 1106 999 LAKE DR. ISSAQUAH, WA 98027-8990 Assessing Officer / Equalization Director: BARBARA L. MCDERMOTT 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>
ASSESSED VALUE				
2014	\$6,475,100	\$6,604,300	\$6,604,300	\$129,200
2015	\$6,885,600	\$7,022,800	\$7,022,800	\$137,200
 TAXABLE VALUE				
2014	\$6,277,559	\$6,395,107	\$6,395,107	\$117,548
2015	\$6,377,999	\$6,497,428	\$6,497,428	\$119,429

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0035**

The State Tax Commission, at a meeting held on April 26, 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:	D-99-49-053-760	Property Owner:	BEACON DENTAL
Classification:	PERSONAL		7200 DAN HOEY ROAD, SUITE D
County:	WASHTENAW		DEXTER, MI 48130
Assessment Unit:	CITY of DEXTER	Assessing Officer / Equalization Director:	CHRISTOPHER R. RENIUS
Village:	NONE		8140 MAIN STREET
School District:	DEXTER COMMUNITY SCHOOL		DEXTER, MI 48130

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$50,000	\$87,700	\$87,700	\$37,700
TAXABLE VALUE				
2015	\$50,000	\$87,700	\$87,700	\$37,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0064**

The State Tax Commission, at a meeting held on April 26, 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: 83-999-00-0195-016 Classification: PERSONAL County: WAYNE Assessment Unit: TWP of VAN BUREN Village: NONE School District: VAN BUREN PUB SCHOOLS	Property Owner: DEALER TIRE, LLC C/O DOUG GUNNERSON 3711 CHESTER AVE. CLEVELAND, OH 44114 Assessing Officer / Equalization Director: SHARON L. FRISCHMAN 46425 TYLER ROAD BELLEVILLE, MI 48111
--	--

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$465,400	\$465,400	\$465,400
 TAXABLE VALUE				
2015	\$0	\$465,400	\$465,400	\$465,400

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0023**

The State Tax Commission, at a meeting held on April 26, 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:	42-004-05-0002-000	Property Owner:	KATRINA JACKSON
Classification:	REAL		21227 SLOAN DR.
County:	WAYNE		HARPER WOODS, MI 48225
Assessment Unit:	CITY of HARPER WOODS	Assessing Officer / Equalization Director:	HOLLY ANN COZZA
Village:	NONE		19617 HARPER AVENUE
School District:	CITY OF HARPER WOODS SCHO		HARPER WOODS, MI 48225

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$31,000	\$8,000	\$8,000	(\$23,000)

TAXABLE VALUE				
2014	\$31,000	\$8,000	\$8,000	(\$23,000)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0130**

The State Tax Commission, at a meeting held on April 26, 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:	43-999-00-1008-016	Property Owner:	GE CAPITAL INFORMATION TECH SOLUTIONS
Classification:	PERSONAL		500 W. MONROE ST.
County:	WAYNE		CHICAGO, IL 60661
Assessment Unit:	CITY of HIGHLAND PARK	Assessing Officer / Equalization Director:	
Village:	NONE		DOUGLAS M. SHAW
School District:	HIGHLAND PARK CITY SCHOOLS		12050 WOODWARD AVENUE
			HIGHLAND PARK, MI 48203

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$67,600	\$67,600	\$67,600
 TAXABLE VALUE				
2014	\$0	\$67,600	\$67,600	\$67,600

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0054**

The State Tax Commission, at a meeting held on April 26, 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: 46-059-01-0025-001 Classification: REAL County: WAYNE Assessment Unit: CITY of LIVONIA Village: NONE School District: LIVONIA PUBLIC SCHOOLS	Property Owner: KATHY ZANE, TRUSTEE OF THE RLT OF ROSE ADAMS 1700 CHILSON ROAD HOWELL, MI 48843 Assessing Officer / Equalization Director: LINDA K. GOSSELIN 33000 CIVIC CENTER DRIVE LIVONIA, MI 48154
--	--

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$67,900	\$67,900	\$67,900
 TAXABLE VALUE				
2015	\$0	\$60,200	\$60,200	\$60,200

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.

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 26, 2016**

Docket Number: **154-16-0131**

The State Tax Commission, at a meeting held on April 26, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	49-008-99-0004-000	Property Owner:	MATTHEW & KELLY GERLACH
Classification:	REAL		1435 PENNIMAN
County:	WAYNE		PLYMOUTH, MI 48170
Assessment Unit:	CITY of PLYMOUTH	Assessing Officer / Equalization Director:	JENNIFER E. NIEMAN
Village:	NONE		201 S. MAIN STREET
School District:	PLYMOUTH CANTON COMM SCH		PLYMOUTH, MI 48170

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$76,910	\$394,100	\$394,100	\$317,190
2015	\$80,670	\$427,470	\$427,470	\$346,800
TAXABLE VALUE				
2014	\$74,584	\$344,090	\$344,090	\$269,506
2015	\$75,777	\$349,596	\$349,596	\$273,819

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

