

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 May 27, 2014

Docket Number: 154-14-0164  
BRANCH COUNTY  
CITY OF COLDWATER

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12-304-000-001-450-00	Property Owner:	MAROA FARMS, INC.
Classification:	REAL		C/O CHRISTOPHER GILL
County:	BRANCH COUNTY		270 N. FILLMORE ROAD
Assessment Unit:	CITY OF COLDWATER	Assessing Officer / Equalization Director:	COLDWATER, MI 49036
School District:	COLDWATER		DEBRA C. SIKORSKI, ASSR.
			ONE GRAND STREET
			COLDWATER, MI 49036

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$12,752,800	\$11,000,000	\$11,000,000	(\$1,752,800)
<b>TAXABLE VALUE</b>				
2012	\$12,752,800	\$11,000,000	\$11,000,000	(\$1,752,800)

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 May 27, 2014**

Docket Number: **154-14-0188**  
**DICKINSON COUNTY**  
**SAGOLA TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22005-920-084-00	Property Owner:	NIAGARA WIRELESS LLC
Classification:	PERSONAL		PO BOX 160
County:	DICKINSON COUNTY		WITTENBERG, WI 54499
Assessment Unit:	SAGOLA TWP.	Assessing Officer / Equalization Director:	DAWN K. THURSTON, ASSR.
School District:	NORTH DICKINSON		P.O. BOX 383
			IRON MOUNTAIN, MI 49801

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$62,400	\$62,400	\$62,400
<b>TAXABLE VALUE</b>				
2014	\$0	\$62,400	\$62,400	\$62,400

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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 26, 2014

Docket Number: 154-14-0201  
GRATIOT COUNTY  
FULTON TWP.

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 29-05-016-015-02  
Classification: REAL  
County: GRATIOT COUNTY  
Assessment Unit: FULTON TWP.  
School District: FULTON

Property Owner:  
PAUL A. AVERY  
8920 S. ALGER ROAD  
PERRINTON, MI 48871

Assessing Officer / Equalization Director:  
CHARLES S. ZEMLA, ASSR.  
P.O. BOX 98  
ST. JOHNS, MI 48879

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$90,300	\$82,700	\$82,700	(\$7,600)
2013	\$91,900	\$84,100	\$84,100	(\$7,800)
<b>TAXABLE VALUE</b>				
2012	\$90,300	\$82,700	\$82,700	(\$7,600)
2013	\$91,900	\$84,100	\$84,100	(\$7,800)

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.

**Reason for Amendment :**  
**The State Tax Commission determined to approve the change in the Requested Assessed and Taxable Value and Net Increase/Decrease Value for the 2013 Tax Year, and to approve the change in the Original Assessed and Taxable Value and Requested Assessed and Taxable Value and Net Increase/Decrease Value for the 2012 tax year.**

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014**

Docket Number: **154-14-0189**  
**INGHAM COUNTY**  
**LANSING CHARTER TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-21-01-90-011-775	Property Owner:	A CHECK CASHING STORE
Classification:	PERSONAL		405 N. CLIPPERT
County:	INGHAM COUNTY		LANSING, MI 48912
Assessment Unit:	LANSING CHARTER TWP.	Assessing Officer / Equalization Director:	SCOTT F. CUNNINGHAM, ASSR.
School District:	LANSING		3209 W. MICHIGAN AVENUE
			LANSING, MI 48917

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$7,500	\$0	\$0	(\$7,500)
2013	\$12,500	\$0	\$0	(\$12,500)
<b>TAXABLE VALUE</b>				
2012	\$7,500	\$0	\$0	(\$7,500)
2013	\$12,500	\$0	\$0	(\$12,500)

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 May 27, 2014**

Docket Number: **154-14-0190**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-836	Property Owner:	DIETZ POOLS EAST
Classification:	PERSONAL		1732 HAMILTON ROAD
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$2,000	\$5,700	\$5,700	\$3,700
<b>TAXABLE VALUE</b>				
2014	\$2,000	\$5,700	\$5,700	\$3,700

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 May 27, 2014**

Docket Number: **154-14-0191**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-995	Property Owner:	MACQUARIE EQUIPMENT FINANCE & SUB
Classification:	PERSONAL		2285 FRANKLIN ROAD
County:	INGHAM COUNTY		PO BOX 2017
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	BLOOMFIELD HILLS, MI 48302
School District:	OKEMOS		DAVID C. LEE, ASSR.
			5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$610,600	\$610,600	\$610,600
<b>TAXABLE VALUE</b>				
2014	\$0	\$610,600	\$610,600	\$610,600

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 May 27, 2014

Docket Number: 154-14-0171  
LIVINGSTON COUNTY  
GREEN OAK TWP.

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4716-28-301-003	Property Owner:	PAMELA BELL
Classification:	REAL		10524 OAK FOREST DR.
County:	LIVINGSTON COUNTY		SOUTH LYON, MI 48178
Assessment Unit:	GREEN OAK TWP.	Assessing Officer / Equalization Director:	ROBERT C. BRANDMIER, ASSR.
School District:	BRIGHTON		10001 SILVER LAKE ROAD
			BRIGHTON, MI 48116

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$19,500	\$133,800	\$133,800	\$114,300
<b>TAXABLE VALUE</b>				
2014	\$19,500	\$133,800	\$133,800	\$114,300

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014**

Docket Number: **154-14-0172**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-04-526-500	Property Owner:	D&K SERVICE LLC
Classification:	PERSONAL		25421 SHERWOOD AVE.
County:	MACOMB COUNTY		WARREN, MI 48091
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	CENTERLINE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$10,000	\$25,484	\$25,484	\$15,484
2013	\$11,000	\$25,948	\$25,948	\$14,948
2014	\$12,000	\$23,121	\$23,121	\$11,121
<b>TAXABLE VALUE</b>				
2012	\$10,000	\$25,484	\$25,484	\$15,484
2013	\$11,000	\$25,948	\$25,948	\$14,948
2014	\$12,000	\$23,121	\$23,121	\$11,121

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2014

Docket Number: 154-14-0173  
MACOMB COUNTY  
CITY OF WARREN

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-002-195	Property Owner:	GROUND EFFECTS LLC
Classification:	PERSONAL		4505 RHODES DRIVE
County:	MACOMB COUNTY		WINDSOR, ONTARIO N8W 5R8
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$200,000	\$248,295	\$248,295	\$48,295
2014	\$225,000	\$242,084	\$242,084	\$17,084
<b>TAXABLE VALUE</b>				
2013	\$200,000	\$248,295	\$248,295	\$48,295
2014	\$225,000	\$242,084	\$242,084	\$17,084

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

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

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

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

Reason for Amendment :  
**The State Tax Commission determined to approve the change to correct the School District listed.**



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014**

Docket Number: **154-14-0174**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-022-800	Property Owner:	TANK TRUCK SALES & SERVICE
Classification:	PERSONAL		25150 DEQUINDRE
County:	MACOMB COUNTY		WARREN, MI 48091
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$80,000	\$125,586	\$125,586	\$45,586
<b>TAXABLE VALUE</b>				
2014	\$80,000	\$125,586	\$125,586	\$45,586

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0175**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-211-625	Property Owner:	PRESTIGE STAMPING, INC.
Classification:	PERSONAL		25313 GROESBECK HWY.
County:	MACOMB COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$900,000	\$1,141,926	\$1,141,926	\$241,926
<b>TAXABLE VALUE</b>				
2014	\$900,000	\$1,141,926	\$1,141,926	\$241,926

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0176**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	98-82-014-033	Property Owner:	WELDALOY PRODUCTS COMPANY
Classification:	PERSONAL-IFT		11551 STEPHENS ROAD
County:	MACOMB COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$324,281	\$324,281	\$324,281
<b>TAXABLE VALUE</b>				
2014	\$0	\$324,281	\$324,281	\$324,281

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0177**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-273-050	Property Owner:	WELDALOY PRODUCTS COMPANY
Classification:	PERSONAL		11551 STEPHENS ROAD
County:	MACOMB COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$1,001,983	\$677,702	\$677,702	(\$324,281)

<b>TAXABLE VALUE</b>				
2014	\$1,001,983	\$677,702	\$677,702	(\$324,281)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0193**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-05-570-801	Property Owner:	BRUSH WELLMAN INC/MATERION
Classification:	PERSONAL		C/O MATERION BRUSH INC.
County:	MACOMB COUNTY		6070 PARKLAND BLVD.
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MAYFIELD HEIGHTS, OH 44022
			MARCIA D.M. SMITH, ASSR.
School District:	WARREN WOODS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$113,000	\$130,408	\$130,408	\$17,408
<b>TAXABLE VALUE</b>				
2013	\$113,000	\$130,408	\$130,408	\$17,408

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0194**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-715-651	Property Owner:	LONG INSURANCE AGENCY
Classification:	PERSONAL		29447 HOOVER
County:	MACOMB COUNTY		WARREN, MI 48093
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$5,000	\$13,198	\$13,198	\$8,198
<b>TAXABLE VALUE</b>				
2014	\$5,000	\$13,198	\$13,198	\$8,198

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0195**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-668-149	Property Owner:	SUCCESS MILE CHARTER SCHOOL
Classification:	PERSONAL		27300 DEQUINDRE ROAD
County:	MACOMB COUNTY		WARREN, MI 48092-2870
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$200,000	\$243,700	\$243,700	\$43,700
<b>TAXABLE VALUE</b>				
2014	\$200,000	\$243,700	\$243,700	\$43,700

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 May 27, 2014**

Docket Number: **154-14-0167**  
**MACOMB COUNTY**  
**MACOMB TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-50-00001-1	Property Owner:	COMCAST OF MACOMB, INC.
Classification:	PERSONAL		32ND FLOOR
County:	MACOMB COUNTY		ONE COMCAST CENTER
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	PHILADELPHIA, PA 19103
School District:	UTICA		DANIEL P. HICKEY, ASSR.
			54111 BROUGHTON ROAD
			MACOMB, MI 48042

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$702,130	\$841,120	\$841,120	\$138,990
<b>TAXABLE VALUE</b>				
2014	\$702,130	\$841,120	\$841,120	\$138,990

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014

Docket Number: 154-14-0168  
MACOMB COUNTY  
MACOMB TWP.

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-50-00001-2	Property Owner:	COMCAST OF MACOMB, INC.
Classification:	PERSONAL		32ND FLOOR
County:	MACOMB COUNTY		ONE COMCAST CENTER
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	PHILADELPHIA, PA 19103
School District:	CHIPPEWA VALLEY		DANIEL P. HICKEY, ASSR.
			54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$1,485,290	\$1,779,220	\$1,779,220	\$293,930
<b>TAXABLE VALUE</b>				
2014	\$1,485,290	\$1,779,220	\$1,779,220	\$293,930

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0169**  
**MACOMB COUNTY**  
**MACOMB TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-50-00001-3	Property Owner:	COMCAST OF MACOMB, INC.
Classification:	PERSONAL		32ND FLOOR
County:	MACOMB COUNTY		ONE COMCAST CENTER
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	PHILADELPHIA, PA 19103
School District:	L'ANSE CREUSE		DANIEL P. HICKEY, ASSR.
			54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$243,050	\$291,150	\$291,150	\$48,100
<b>TAXABLE VALUE</b>				
2014	\$243,050	\$291,150	\$291,150	\$48,100

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 May 27, 2014**

Docket Number: **154-14-0170**  
**MACOMB COUNTY**  
**MACOMB TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-50-00001-4	Property Owner:	COMCAST OF MACOMB, INC.
Classification:	PERSONAL		32ND FLOOR
County:	MACOMB COUNTY		ONE COMCAST CENTER
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	PHILADELPHIA, PA 19103
School District:	NEW HAVEN		DANIEL P. HICKEY, ASSR.
			54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$270,050	\$323,490	\$323,490	\$53,440
<b>TAXABLE VALUE</b>				
2014	\$270,050	\$323,490	\$323,490	\$53,440

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014**

Docket Number: **154-14-0192**  
**MACOMB COUNTY**  
**MACOMB TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-33-48990-1	Property Owner:	ZORA BROTHERS, INC.
Classification:	PERSONAL		48990 HAYES ROAD
County:	MACOMB COUNTY		MACOMB, MI 48044
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	DANIEL P. HICKEY, ASSR.
School District:	UTICA		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$15,170	\$29,390	\$29,390	\$14,220
2013	\$13,970	\$30,130	\$30,130	\$16,160
<b>TAXABLE VALUE</b>				
2012	\$15,170	\$29,390	\$29,390	\$14,220
2013	\$13,970	\$30,130	\$30,130	\$16,160

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014**

Docket Number: **154-14-0178**  
**MUSKEGON COUNTY**  
**CITY OF MUSKEGON**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-900-251-4055-00	Property Owner:	JAAR, INC. (McDONALDS)
Classification:	PERSONAL		1060 W. NORTON AVE., STE 4
County:	MUSKEGON COUNTY		MUSKEGON, MI 49441
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MUSKEGON PUBLIC		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$1,900	\$45,700	\$45,700	\$43,800
<b>TAXABLE VALUE</b>				
2014	\$1,900	\$45,700	\$45,700	\$43,800

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 May 27, 2014**

Docket Number: **154-14-0196**  
**OAKLAND COUNTY**  
**CITY OF BERKLEY**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	04-99-00-003-095	Property Owner:	AU ENTERPRISES
Classification:	PERSONAL		3916 11 MILE ROAD
County:	OAKLAND COUNTY		BERKLEY, MI 48072
Assessment Unit:	CITY OF BERKLEY	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	BERKLEY		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$139,110	\$172,580	\$172,580	\$33,470
2013	\$100,230	\$163,070	\$163,070	\$62,840
<b>TAXABLE VALUE</b>				
2012	\$139,110	\$172,580	\$172,580	\$33,470
2013	\$100,230	\$163,070	\$163,070	\$62,840

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0185**  
**OAKLAND COUNTY**  
**CITY OF BIRMINGHAM**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 08-99-11-860-026  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF BIRMINGHAM  
  
School District: BIRMINGHAM

Property Owner:  
GE CAPITAL INFORMATION TECH  
SOLUTIONS  
PO BOX 5043  
CHICAGO, IL 60680-5043  
Assessing Officer / Equalization Director:  
DAVID M. HIEBER, ASSR.  
250 ELIZABETH LK RD STE 1000 W  
PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$182,350	\$178,880	\$178,880	(\$3,470)
2013	\$306,210	\$303,460	\$303,460	(\$2,750)
<b>TAXABLE VALUE</b>				
2012	\$182,350	\$178,880	\$178,880	(\$3,470)
2013	\$306,210	\$303,460	\$303,460	(\$2,750)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014**

Docket Number: **154-14-0197**  
**OAKLAND COUNTY**  
**CITY OF BIRMINGHAM**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-99-00-014-041	Property Owner:	BARRE BEE FIT
Classification:	PERSONAL		L & J FITNESS
County:	OAKLAND COUNTY		555 S. OLD WOODWARD AVE., STE 13L
Assessment Unit:	CITY OF BIRMINGHAM	Assessing Officer / Equalization Director:	BIRMINGHAM, MI 48009
School District:	BIRMINGHAM		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$5,000	\$17,120	\$17,120	\$12,120
<b>TAXABLE VALUE</b>				
2014	\$5,000	\$17,120	\$17,120	\$12,120

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 May 27, 2014**

Docket Number: **154-14-0037**  
**OAKLAND COUNTY**  
**CITY OF ORCHARD LAKE**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	56-99-00-000-000	Property Owner:	PRINCETON ENTERPRISES LLC
Classification:	PERSONAL		dba PRINCETON MANAGEMENT
County:	OAKLAND COUNTY		2550 S. TELEGRAPH RD., STE. 200
Assessment Unit:	CITY OF ORCHARD LAKE	Assessing Officer / Equalization Director:	BLOOMFIELD HILLS, MI 48302
School District:	WEST BLOOMFIELD		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$85,490	\$0	\$0	(\$85,490)
<b>TAXABLE VALUE</b>				
2012	\$85,490	\$0	\$0	(\$85,490)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014**

Docket Number: **154-14-0179**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-387-880	Property Owner:	ALLIANT INSURANCE SERVICES
Classification:	PERSONAL		1050 WILSHIRE STE 210
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$50,000	\$181,380	\$181,380	\$131,380
2013	\$62,500	\$157,040	\$157,040	\$94,540
2014	\$132,240	\$143,300	\$143,300	\$11,060
<b>TAXABLE VALUE</b>				
2012	\$50,000	\$181,380	\$181,380	\$131,380
2013	\$62,500	\$157,040	\$157,040	\$94,540
2014	\$132,240	\$143,300	\$143,300	\$11,060

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014**

Docket Number: **154-14-0180**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-394-450	Property Owner:	BRUCE MILLMAN DO PLLC
Classification:	PERSONAL		2221 LIVERNOIS #100
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$5,000	\$11,850	\$11,850	\$6,850
2013	\$6,250	\$10,190	\$10,190	\$3,940
<b>TAXABLE VALUE</b>				
2012	\$5,000	\$11,850	\$11,850	\$6,850
2013	\$6,250	\$10,190	\$10,190	\$3,940

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0181**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-339-480	Property Owner:	OVONIC BATTERY CO. INC.
Classification:	PERSONAL		C/O BASF CORP TAX DEPT.
County:	OAKLAND COUNTY		100 PARK AVENUE
Assessment Unit:	CITY OF TROY		FLORHAM PARK, NJ 07932-1049
School District:	TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$296,290	\$348,450	\$348,450	\$52,160

<b>TAXABLE VALUE</b>				
2013	\$296,290	\$348,450	\$348,450	\$52,160

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014

Docket Number: 154-14-0198  
OAKLAND COUNTY  
WEST BLOOMFIELD TWP.

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	X-99-14-000-097	Property Owner:	MARK MENDOLA, SAFA ZARAGA, EDUARDO
Classification:	PERSONAL		MAYIN, HEURTO TEQUILA BAR & GRILL
County:	OAKLAND COUNTY		5764 CONCORD COURT
Assessment Unit:	WEST BLOOMFIELD TWP.	Assessing Officer / Equalization Director:	TROY, MI 48098
School District:	WEST BLOOMFIELD		LISA ANN HOBART, ASSR.
			4550 WALNUT LAKE ROAD
			WEST BLOOMFIELD, MI 48325-0130

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$110,520	\$110,520	\$110,520
<b>TAXABLE VALUE</b>				
2014	\$0	\$110,520	\$110,520	\$110,520

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 May 27, 2014**

Docket Number: **154-14-0166**  
**OCEANA COUNTY**  
**HART TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-007-900-208-03	Property Owner:	GENERAL ELECTRIC CAPITAL CORP.
Classification:	PERSONAL		C/O RACHAEL ROPER
County:	OCEANA COUNTY		PO BOX 5043
Assessment Unit:	HART TWP.	Assessing Officer / Equalization Director:	CHICAGO, IL 60680-5043
School District:	HART		DANIEL R. KIRWIN, ASSR.
			915 LOUDON STREET
			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>
<b>ASSESSED VALUE</b>				
2013	\$891,300	\$3,271,500	\$3,271,500	\$2,380,200

<b>TAXABLE VALUE</b>				
2013	\$891,300	\$3,271,500	\$3,271,500	\$2,380,200

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 May 27, 2014**

Docket Number: **154-14-0165**  
**OTTAWA COUNTY**  
**CITY OF ZEELAND**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-17-18-100-062	Property Owner:	TOPLINE INVESTMENTS
Classification:	REAL		405 N. STATE ST.
County:	OTTAWA COUNTY		ZEELAND, MI 49464
Assessment Unit:	CITY OF ZEELAND	Assessing Officer / Equalization Director:	ARTHUR D. GRIMES, ASSR.
			21 S. ELM STREET
School District:	ZEELAND		ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$51,700	\$26,000	\$26,000	(\$25,700)
<b>TAXABLE VALUE</b>				
2014	\$51,700	\$26,000	\$26,000	(\$25,700)

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 May 27, 2014**

Docket Number: **154-14-0199**  
**SAGINAW COUNTY**  
**SAGINAW TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-12-4-04-4101-000	Property Owner:	JOHNIE MAE JACKSON
Classification:	REAL		5005 CEDAR BROOK
County:	SAGINAW COUNTY		SAGINAW, MI 48603
Assessment Unit:	SAGINAW TWP.	Assessing Officer / Equalization Director:	DAVID J. KERN, ASSR.
School District:	SAGINAW TWP.		P.O. BOX 6400
			SAGINAW, MI 48608

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$75,100	\$75,100	\$75,100
<b>TAXABLE VALUE</b>				
2014	\$0	\$75,100	\$75,100	\$75,100

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 May 27, 2014

Docket Number: 154-14-0200  
SAINT CLAIR COUNTY  
FORT GRATIOT TWP.

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-20-996-0037-000	Property Owner:	JEREMY M. TAYLOR/MELISSA STAGER
Classification:	REAL		4061 JANICE AVENUE
County:	SAINT CLAIR COUNTY		FORT GRATIOT, MI 48059
Assessment Unit:	FORT GRATIOT TWP.	Assessing Officer / Equalization Director:	MELLISSA K. HAYDUK, ASSR.
School District:	PORT HURON		3720 KEEWAHDIN ROAD
			FORT GRATIOT, MI 48059

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$11,400	\$107,400	\$107,400	\$96,000
<b>TAXABLE VALUE</b>				
2014	\$11,400	\$107,400	\$107,400	\$96,000

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 May 27, 2014**

Docket Number: **154-14-0187**  
**VAN BUREN COUNTY**  
**ANTWERP TWP.**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 80-02-007-057-00  
Classification: REAL  
County: VAN BUREN COUNTY  
Assessment Unit: ANTWERP TWP.  
  
School District: PAW PAW

Property Owner:  
JAMES M. COADY  
33101 EVELYN AVE.  
PAW PAW, MI 49079

Assessing Officer / Equalization Director:  
BENJAMIN A. BROUSSEAU, ASSR.  
24821 FRONT STREET  
MATTAWAN, MI 49071

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$87,900	\$80,800	\$80,800	(\$7,100)
2013	\$85,400	\$78,600	\$78,600	(\$6,800)
2014	\$84,800	\$78,000	\$78,000	(\$6,800)
<b>TAXABLE VALUE</b>				
2012	\$86,327	\$80,800	\$80,800	(\$5,527)
2013	\$85,400	\$78,600	\$78,600	(\$6,800)
2014	\$84,800	\$78,000	\$78,000	(\$6,800)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 27, 2014**

Docket Number: **154-14-0182**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-079-192	Property Owner:	ENDRA, INC.
Classification:	PERSONAL		35 RESEARCH DR., STE 100
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48103
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$28,500	\$47,700	\$47,700	\$19,200
2013	\$31,400	\$41,300	\$41,300	\$9,900
<b>TAXABLE VALUE</b>				
2012	\$28,500	\$47,700	\$47,700	\$19,200
2013	\$31,400	\$41,300	\$41,300	\$9,900

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 May 27, 2014**

Docket Number: **154-14-0183**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-080-084	Property Owner:	ANN ARBOR LODGING EXT LLC (MARRIOTT TOWNE PLAZA SUITE) 83333 GREENWAY BLVD., STE 200 MIDDLETON, WI 53562
Classification:	PERSONAL	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR. P.O. BOX 8647 ANN ARBOR, MI 48107-8647
County:	WASHTENAW COUNTY		
Assessment Unit:	CITY OF ANN ARBOR		
School District:	ANN ARBOR		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$463,000	\$871,700	\$871,700	\$408,700
2014	\$404,200	\$756,600	\$756,600	\$352,400
<b>TAXABLE VALUE</b>				
2013	\$463,000	\$871,700	\$871,700	\$408,700
2014	\$404,200	\$756,600	\$756,600	\$352,400

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 May 27, 2014**

Docket Number: **154-14-0184**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on May 27, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-080-085	Property Owner:	ANN ARBOR LODGING LS, LLC (HILTON GARDEN INN) 8333 GREENWAY BLVD., SUITE 200 MIDDLETON, WI 53562
Classification:	PERSONAL	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR. P.O. BOX 8647 ANN ARBOR, MI 48107-8647
County:	WASHTENAW COUNTY		
Assessment Unit:	CITY OF ANN ARBOR		
School District:	ANN ARBOR		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$828,000	\$1,159,100	\$1,159,100	\$331,100
2014	\$736,200	\$1,015,000	\$1,015,000	\$278,800
<b>TAXABLE VALUE</b>				
2013	\$828,000	\$1,159,100	\$1,159,100	\$331,100
2014	\$736,200	\$1,015,000	\$1,015,000	\$278,800

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

