

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

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

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

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

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

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

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

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

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0416

CALHOUN COUNTY

CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on October 13, 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:	P014-00-038-0	Property Owner:	JMRJ, LLC
Classification:	PERSONAL		1815 HENSON AVENUE
County:	CALHOUN COUNTY		KALAMAZOO, MI 49048-1510
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$10,000	\$153,913	\$153,913	\$143,913

<b>TAXABLE VALUE</b>				
2014	\$10,000	\$153,913	\$153,913	\$143,913

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.

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0419

GENESEE COUNTY

CLAYTON TWP.

The State Tax Commission, at a meeting held on October 13, 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.

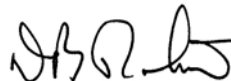
Parcel Code:	04-80-258-014	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	GENESEE COUNTY		ADDISON, TX 75001
Assessment Unit:	CLAYTON TWP.	Assessing Officer / Equalization Director:	HEATHER J. MACDERMAID, ASSR.
School District:	SWARTZ CREEK		2011 S. MORRISH ROAD
			SWARTZ CREEK, MI 48473

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$116,600	\$116,600	\$116,600
<b>TAXABLE VALUE</b>				
2014	\$0	\$116,600	\$116,600	\$116,600

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).

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Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 30, 2014

Docket Number: 154-14-0480  
GENESEE COUNTY  
DAVISON TWP.

The State Tax Commission, at a meeting held on October 13, 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:	25-05-81-132-501	Property Owner:	MH III HOLDINGS-T LLC
Classification:	PERSONAL		31200 NORTHWESTERN HWY.
County:	GENESEE COUNTY		FARMINGTON HILLS, MI 48334
Assessment Unit:	DAVISON TWP.	Assessing Officer / Equalization Director:	
			KIM M. NICKERSON, ASSR.
School District:	DAVISON		1280 N. IRISH ROAD
			DAVISON, MI 48423


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$11,300	\$11,300	\$11,300
 <b>TAXABLE VALUE</b>				
2014	\$0	\$11,300	\$11,300	\$11,300

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.

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0418

GENESEE COUNTY  
GRAND BLANC TWP.

The State Tax Commission, at a meeting held on October 13, 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:	12-81-277-113	Property Owner:	GRAND BLANC CARE CENTER, LLC
Classification:	PERSONAL		C/O CIENA HEALTHCARE MGMT, INC.
County:	GENESEE COUNTY		4000 TOWN CENTER STE 700
Assessment Unit:	GRAND BLANC TWP.	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48075
			REBECCA L. SALVATI, ASSR.
School District:	GRAND BLANC		P.O. BOX 1833
			GRAND BLANC, MI 48480-0057

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$200,000	\$453,300	\$453,300	\$253,300
<b>TAXABLE VALUE</b>				
2014	\$200,000	\$453,300	\$453,300	\$253,300

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-13-1184**  
**GRATIOT COUNTY**  
**ARCADA TWP.**

The State Tax Commission, at a meeting held on October 13, 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:	29-01-009-001-10	Property Owner:	KEVIN MANN
Classification:	REAL		4700 NORTH ALGER ROAD
County:	GRATIOT COUNTY		ALMA, MI 48801
Assessment Unit:	ARCADA TWP.	Assessing Officer / Equalization Director:	DOUGLAS L. MERCHANT, ASSR.
School District:	ALMA		5442 W. WASHINGTON ROAD
			ITHACA, MI 48847

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$206,400	\$0	\$0	(\$206,400)
2012	\$213,700	\$0	\$0	(\$213,700)
2013	\$220,800	\$0	\$0	(\$220,800)
<b>TAXABLE VALUE</b>				
2011	\$206,400	\$0	\$0	(\$206,400)
2012	\$211,972	\$0	\$0	(\$211,972)
2013	\$217,059	\$0	\$0	(\$217,059)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-13-1044  
GRATIOT COUNTY  
CITY OF ALMA

The State Tax Commission, at a meeting held on October 13, 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:	29-51-009-001-10	Property Owner:	KEVIN MANN
Classification:	REAL		4700 NORTH ALGER ROAD
County:	GRATIOT COUNTY		ALMA, MI 48801
Assessment Unit:	CITY OF ALMA	Assessing Officer / Equalization Director:	KATHERINE J. ROSLUND, ASSR.
School District:	ALMA		525 E. SUPERIOR, BOX 278
			ALMA, MI 48801

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$206,400	\$206,400	\$206,400
2012	\$0	\$213,700	\$213,700	\$213,700
2013	\$0	\$219,200	\$219,200	\$219,200
<b>TAXABLE VALUE</b>				
2011	\$0	\$206,400	\$206,400	\$206,400
2012	\$0	\$211,972	\$211,972	\$211,972
2013	\$0	\$217,059	\$217,059	\$217,059

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0426

HILLSDALE COUNTY

CITY OF HILLSDALE

The State Tax Commission, at a meeting held on October 13, 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:	30-006-900-263-50	Property Owner:	WALGREEN CO. (001)
Classification:	PERSONAL		DBA: WALGREEN CO. 102788-S-PPT
County:	HILLSDALE COUNTY		300 WILMONT ROAD MS #3301
Assessment Unit:	CITY OF HILLSDALE	Assessing Officer / Equalization Director:	DEERFIELD, IL 60015
			KIMBERLY A. THOMAS, ASSR.
School District:	HILLSDALE		97 N. BROAD STREET
			HILLSDALE, MI 49242

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$96,100	\$105,500	\$105,500	\$9,400
<b>TAXABLE VALUE</b>				
2014	\$96,100	\$105,500	\$105,500	\$9,400

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

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

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

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0481

INGHAM COUNTY  
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on October 13, 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.

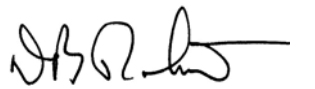
Parcel Code:	33-25-05-90-932-092	Property Owner:	D & M SILKSCREENING & EMBROIDERY
Classification:	PERSONAL		4202 CHARLAR DR., SUITE 3
County:	INGHAM COUNTY		HOLT, MI 48842
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	NICOLE HUDSON, ASSR.
School District:	HOLT		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$30,300	\$30,800	\$30,800	\$500
<b>TAXABLE VALUE</b>				
2014	\$30,300	\$30,800	\$30,800	\$500

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0482

INGHAM COUNTY  
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on October 13, 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.

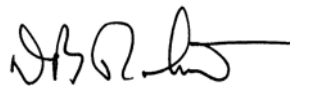
Parcel Code:	33-25-05-90-919-060	Property Owner:	SCHIFFER MASON CONTRACTORS
Classification:	PERSONAL		2190 DELHI ST. NE
County:	INGHAM COUNTY		HOLT, MI 48842
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	NICOLE HUDSON, ASSR.
School District:	HOLT		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$23,000	\$30,600	\$30,600	\$7,600
<b>TAXABLE VALUE</b>				
2014	\$23,000	\$30,600	\$30,600	\$7,600

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0483

INGHAM COUNTY  
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on October 13, 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.

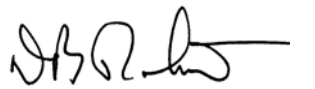
Parcel Code:	33-25-05-90-935-135	Property Owner:	THE TRAINERS STUDIO LLC
Classification:	PERSONAL		3480 DUNCKEL ROAD
County:	INGHAM COUNTY		LANSING, MI 48911
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	NICOLE HUDSON, ASSR.
School District:	HOLT		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$14,200	\$16,000	\$16,000	\$1,800
<b>TAXABLE VALUE</b>				
2014	\$14,200	\$16,000	\$16,000	\$1,800

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0334

JACKSON COUNTY

GRASS LAKE TWP.

The State Tax Commission, at a meeting held on October 13, 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.

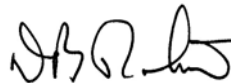
Parcel Code:	804-10-20-605-039-00	Property Owner:	MIKE BONNICI
Classification:	REAL		29615 EDWARD
County:	JACKSON COUNTY		LIVONIA, MI 48154
Assessment Unit:	GRASS LAKE TWP.	Assessing Officer / Equalization Director:	DIANE J. DEBOE, ASSR.
School District:	GRASS LAKE		P.O. BOX 216
			GRASS LAKE, MI 49240-0216

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$7,000	\$7,000	\$7,000
2013	\$0	\$6,300	\$6,300	\$6,300
<b>TAXABLE VALUE</b>				
2012	\$0	\$7,000	\$7,000	\$7,000
2013	\$0	\$6,300	\$6,300	\$6,300

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 October 14, 2014

Docket Number: 154-14-0427

JACKSON COUNTY

LEONI TWP.

The State Tax Commission, at a meeting held on October 13, 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.

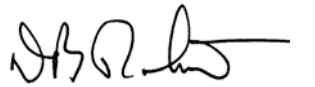
Parcel Code:	38-000-09-31-278-009-00	Property Owner:	SYCAMORE BAPTIST CHURCH
Classification:	REAL		142 SYCAMORE ST.
County:	JACKSON COUNTY		JACKSON, MI 49202
Assessment Unit:	LEONI TWP.	Assessing Officer / Equalization Director:	CARY ANNE STILES, ASSR.
School District:	EAST JACKSON		913 FIFTH STREET, BOX 375
			MICHIGAN CENTER, MI 49254

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$82,150	\$82,150	\$82,150
2013	\$0	\$81,107	\$81,107	\$81,107
2014	\$0	\$80,064	\$80,064	\$80,064
<b>TAXABLE VALUE</b>				
2012	\$0	\$82,150	\$82,150	\$82,150
2013	\$0	\$81,107	\$81,107	\$81,107
2014	\$0	\$80,064	\$80,064	\$80,064

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1506  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-06-101-001-08	Property Owner:	REX A. & SARA A. WELDON
Classification:	REAL		6612 CALHOUN ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$87,099	\$119,940	\$119,940	\$32,841
2011	\$93,729	\$127,368	\$127,368	\$33,639
<b>TAXABLE VALUE</b>				
2010	\$87,099	\$118,015	\$118,015	\$30,916
2011	\$88,579	\$120,021	\$120,021	\$31,442

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1507  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-07-101-004-00	Property Owner:	RICK CHASE & JUDY O'STEEN
Classification:	REAL		16633 DEVEREAUX ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$12,564	\$24,494	\$24,494	\$11,930
2011	\$12,564	\$24,494	\$24,494	\$11,930
<b>TAXABLE VALUE</b>				
2010	\$12,564	\$24,494	\$24,494	\$11,930
2011	\$12,564	\$19,913	\$19,913	\$7,349

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1508  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

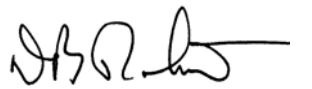
Parcel Code:	000-06-07-151-003-00	Property Owner:	MICHAEL T & KATHLENE E GRAY
Classification:	REAL		5528 CALHOUN ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$55,572	\$65,970	\$65,970	\$10,398
2011	\$55,565	\$65,947	\$65,947	\$10,382
<b>TAXABLE VALUE</b>				
2010	\$55,572	\$63,244	\$63,244	\$7,672
2011	\$55,565	\$64,319	\$64,319	\$8,754

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

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

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

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1509  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-07-226-001-03	Property Owner:	BENJIMAN & ANITA BROWN
Classification:	REAL		16401 DEVEREAUX ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$52,779	\$52,779	\$52,779	\$0
2011	\$52,779	\$54,410	\$54,410	\$1,631
<b>TAXABLE VALUE</b>				
2010	\$24,973	\$29,680	\$29,680	\$4,707
2011	\$25,397	\$30,185	\$30,185	\$4,788

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1511  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-09-301-001-02	Property Owner:	KENNETH FRAMBES & SUZ HOCKIN
Classification:	REAL		14775 PECKHAM ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$68,984	\$77,269	\$77,269	\$8,285
2011	\$68,984	\$75,141	\$75,141	\$6,157
<b>TAXABLE VALUE</b>				
2010	\$50,593	\$58,943	\$58,943	\$8,350
2011	\$51,453	\$59,945	\$59,945	\$8,492

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1516  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-18-251-001-00	Property Owner:	DENNIS L. BARTEL
Classification:	REAL		4330 EATON RAPIDS ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$124,777	\$139,166	\$139,166	\$14,389
2011	\$117,080	\$132,349	\$132,349	\$15,269
<b>TAXABLE VALUE</b>				
2010	\$62,831	\$65,644	\$65,644	\$2,813
2011	\$63,899	\$66,759	\$66,759	\$2,860

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1517  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-10-101-006-01	Property Owner:	JACK F., TAMARA J. & JOE N. BATES
Classification:	REAL		14000 DEVEREAUX RD.
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$91,446	\$118,695	\$118,695	\$27,249
2011	\$98,779	\$130,035	\$130,035	\$31,256
<b>TAXABLE VALUE</b>				
2010	\$91,237	\$104,323	\$104,323	\$13,086
2011	\$98,779	\$119,592	\$119,592	\$20,813

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1518  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-33-451-002-02	Property Owner:	ANDREW J. & PAGE L. BEAUCHENE
Classification:	REAL		119 PENNELL ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$47,898	\$37,074	\$37,074	(\$10,824)
2011	\$47,898	\$38,856	\$38,856	(\$9,042)
<b>TAXABLE VALUE</b>				
2010	\$32,234	\$28,123	\$28,123	(\$4,111)
2011	\$39,900	\$28,882	\$28,882	(\$11,018)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1519  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

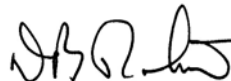
Parcel Code:	000-06-28-201-001-00	Property Owner:	CHARLES J. & JEAN M. BOWER
Classification:	REAL		2940 PICKETT ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$69,621	\$58,298	\$58,298	(\$11,323)
2011	\$69,621	\$58,202	\$58,202	(\$11,419)
<b>TAXABLE VALUE</b>				
2010	\$50,593	\$58,298	\$58,298	\$7,705
2011	\$51,453	\$58,202	\$58,202	\$6,749

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1520  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-27-276-002-01	Property Owner:	DAVID J. AND DENISE J. BRETON
Classification:	REAL		13100 W. MICHIGAN AVE.
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$31,372	\$33,735	\$33,735	\$2,363
2011	\$31,372	\$33,833	\$33,833	\$2,461
<b>TAXABLE VALUE</b>				
2010	\$20,850	\$28,908	\$28,908	\$8,058
2011	\$20,850	\$29,399	\$29,399	\$8,549

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1521  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-18-201-001-02	Property Owner:	DAVID CAMARILLO JR. & CAMARI ORALIA
Classification:	REAL		4919 EATON RAPIDS ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$50,782	\$76,364	\$76,364	\$25,582
2011	\$50,782	\$74,378	\$74,378	\$23,596
<b>TAXABLE VALUE</b>				
2010	\$50,629	\$70,821	\$70,821	\$20,192
2011	\$50,782	\$72,024	\$72,024	\$21,242

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

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

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

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1522  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

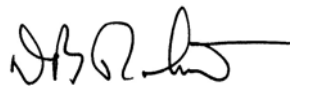
Parcel Code:	000-06-24-451-002-11	Property Owner:	PHILIP F. JR. & PAMELA A. CAMPAU
Classification:	REAL		3100 N. PARMA ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$74,362	\$88,607	\$88,607	\$14,245
2011	\$74,362	\$89,345	\$89,345	\$14,983
<b>TAXABLE VALUE</b>				
2010	\$74,138	\$88,607	\$88,607	\$14,469
2011	\$74,362	\$89,345	\$89,345	\$14,983

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1523  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-29-301-003-02	Property Owner:	JACKIE D. & ARDITH M. CAUDILL
Classification:	REAL		2493 LUDLOW ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	ALBION		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$75,779	\$75,628	\$75,628	(\$151)
2011	\$75,779	\$75,412	\$75,412	(\$367)
<b>TAXABLE VALUE</b>				
2010	\$57,551	\$60,203	\$60,203	\$2,652
2011	\$58,529	\$61,226	\$61,226	\$2,697

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1524  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-23-226-001-00	Property Owner:	ALICE C. CLARK C/O TINA SMITH
Classification:	REAL		3940 BROWN ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$45,818	\$53,327	\$53,327	\$7,509
2011	\$45,818	\$58,613	\$58,613	\$12,795
<b>TAXABLE VALUE</b>				
2010	\$30,727	\$25,557	\$25,557	(\$5,170)
2011	\$31,249	\$25,991	\$25,991	(\$5,258)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1526

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

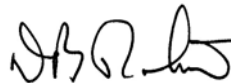
Parcel Code:	000-06-16-276-001-00	Property Owner:	KAREN L. CORDS TR.
Classification:	REAL		14215 PECKHAM ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$60,155	\$69,175	\$69,175	\$9,020
2011	\$51,533	\$64,730	\$64,730	\$13,197
<b>TAXABLE VALUE</b>				
2010	\$44,365	\$49,531	\$49,531	\$5,166
2011	\$45,119	\$50,373	\$50,373	\$5,254

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1527  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-20-276-001-02	Property Owner:	MICHAEL T. & THERESA CRANDALL
Classification:	REAL		3615 GIBBS ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$53,557	\$75,669	\$75,669	\$22,112
2011	\$53,557	\$77,910	\$77,910	\$24,353
<b>TAXABLE VALUE</b>				
2010	\$53,396	\$75,669	\$75,669	\$22,273
2011	\$53,557	\$76,955	\$76,955	\$23,398

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-12-1528**  
**JACKSON COUNTY**  
**PARMA TWP.**

The State Tax Commission, at a meeting held on October 13, 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:	000-06-15-200-003-00	Property Owner:	NORMAN T. & DAWN M. CRITTENDEN
Classification:	REAL		13058 MINER ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$71,465	\$89,821	\$89,821	\$18,356
2011	\$63,886	\$79,075	\$79,075	\$15,189
<b>TAXABLE VALUE</b>				
2010	\$43,646	\$52,119	\$52,119	\$8,473
2011	\$44,387	\$53,005	\$53,005	\$8,618

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1529

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-12-351-001-05	Property Owner:	BEVERLY A. CURTISS
Classification:	REAL		47 OLDBROOK LANE
County:	JACKSON COUNTY		GROSSE POINTE, MI 48236
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$70,685	\$84,623	\$84,623	\$13,938
2011	\$70,685	\$84,333	\$84,333	\$13,648
<b>TAXABLE VALUE</b>				
2010	\$67,841	\$74,556	\$74,556	\$6,715
2011	\$68,994	\$75,824	\$75,824	\$6,830

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1530  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-11-400-002-06	Property Owner:	JOSEPH M. II & KAREN CYROCKI
Classification:	REAL		12250 DYLAN LANE
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$76,742	\$89,595	\$89,595	\$12,853
2011	\$72,453	\$85,147	\$85,147	\$12,694
<b>TAXABLE VALUE</b>				
2010	\$76,511	\$89,595	\$89,595	\$13,084
2011	\$72,453	\$85,147	\$85,147	\$12,694

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

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

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

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1532  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-34-301-001-03	Property Owner:	CHRIS & ANNMARIE DE NOON
Classification:	REAL		13972 E. ERIE ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$37,650	\$58,668	\$58,668	\$21,018
2011	\$37,650	\$58,058	\$58,058	\$20,408
<b>TAXABLE VALUE</b>				
2010	\$19,545	\$28,118	\$28,118	\$8,573
2011	\$19,877	\$28,596	\$28,596	\$8,719

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1533  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

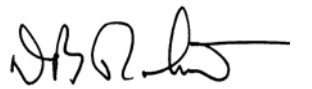
Parcel Code:	000-06-11-400-002-10	Property Owner:	JAMES & HEATHER DOLL
Classification:	REAL		12251 DYLAN LANE
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$97,565	\$87,787	\$87,787	(\$9,778)
2011	\$92,273	\$83,905	\$83,905	(\$8,368)
<b>TAXABLE VALUE</b>				
2010	\$97,272	\$87,787	\$87,787	(\$9,485)
2011	\$92,273	\$83,905	\$83,905	(\$8,368)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1534  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-28-376-001-04	Property Owner:	HERBERT W. & IRIS L. FERREL
Classification:	REAL		14567 E. MICHIGAN AVE.
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$62,843	\$75,730	\$75,730	\$12,887
2011	\$62,843	\$75,730	\$75,730	\$12,887
<b>TAXABLE VALUE</b>				
2010	\$62,654	\$75,730	\$75,730	\$13,076
2011	\$62,843	\$75,730	\$75,730	\$12,887

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-12-1535**  
**JACKSON COUNTY**  
**PARMA TWP.**

The State Tax Commission, at a meeting held on October 13, 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:	000-06-11-400-001-06	Property Owner:	GAIDE, DALE DR. & KLOTZ, ULRIKE DR.
Classification:	REAL		12405 DEVEREAUZ ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$151,826	\$184,386	\$184,386	\$32,560
2011	\$144,871	\$192,826	\$192,826	\$47,955
<b>TAXABLE VALUE</b>				
2010	\$151,370	\$184,386	\$184,386	\$33,016
2011	\$144,871	\$192,826	\$192,826	\$47,955

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 December 22, 2014

Docket Number: 154-12-1536  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	003-06-36-276-009-00	Property Owner:	DOUGLAS L. & PAMELA GRANDSTAFF
Classification:	REAL		307 W. JAMES ST.
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

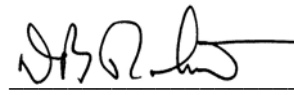
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$29,528	\$36,752	\$36,752	\$7,224
2011	\$29,528	\$36,752	\$36,752	\$7,224
<b>TAXABLE VALUE</b>				
2010	\$28,953	\$36,652	\$36,652	\$7,699
2011	\$29,445	\$36,752	\$36,752	\$7,307

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

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

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

**Reason for Amendment :**  
The State Tax Commission determined to approve the change in the Requested Taxable Value and Net Increase/Decrease Value for the 2011 Tax Year.

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1537  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-31-176-004-00	Property Owner:	DAWN HAWKS TRUST
Classification:	REAL		945 FINLEY ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	ALBION		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$32,579	\$58,423	\$58,423	\$25,844
2011	\$22,930	\$40,962	\$40,962	\$18,032
<b>TAXABLE VALUE</b>				
2010	\$23,335	\$34,111	\$34,111	\$10,776
2011	\$22,930	\$34,691	\$34,691	\$11,761

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1538

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-27-126-003-03	Property Owner:	LESTER J. & RUTH A. HERSHBERGER
Classification:	REAL		2690 CALLAHAN ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$76,455	\$90,221	\$90,221	\$13,766
2011	\$76,455	\$90,221	\$90,221	\$13,766
<b>TAXABLE VALUE</b>				
2010	\$50,742	\$58,864	\$58,864	\$8,122
2011	\$51,604	\$59,865	\$59,865	\$8,261

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1539

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-23-400-001-00	Property Owner:	K L P S T FARM INC.
Classification:	REAL		4640 CHATFORD COURT
County:	JACKSON COUNTY		ROCHESTER, MI 48306
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$194,260	\$198,677	\$198,677	\$4,417
2011	\$194,260	\$198,677	\$198,677	\$4,417
<b>TAXABLE VALUE</b>				
2010	\$21,232	\$26,982	\$26,982	\$5,750
2011	\$21,592	\$27,441	\$27,441	\$5,849

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

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

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

  
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Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-12-1540**  
**JACKSON COUNTY**  
**PARMA TWP.**

The State Tax Commission, at a meeting held on October 13, 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.

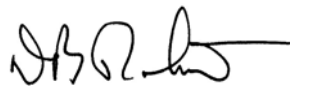
Parcel Code:	000-06-13-100-004-04	Property Owner:	DANIEL L. KENT
Classification:	REAL		4653 PALMER DRIVE
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$50,700	\$57,860	\$57,860	\$7,160
2011	\$50,700	\$57,590	\$57,590	\$6,890
<b>TAXABLE VALUE</b>				
2010	\$50,547	\$57,860	\$57,860	\$7,313
2011	\$50,700	\$57,590	\$57,590	\$6,890

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

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

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

  
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Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 30, 2014

Docket Number: 154-12-1541  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-26-326-001-00	Property Owner:	WASKEY J. KING
Classification:	REAL		12657 W. MICHIGAN AVE.
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$41,895	\$54,128	\$54,128	\$12,233
2011	\$41,895	\$54,255	\$54,255	\$12,360
<b>TAXABLE VALUE</b>				
2010	\$41,306	\$49,966	\$49,966	\$8,660
2011	\$41,895	\$50,816	\$50,816	\$8,921

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1542  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-32-476-001-02	Property Owner:	RICHARD K. & PATRICIA J. KOSKY
Classification:	REAL		525 GIBBS ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	CONCORD		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$74,191	\$88,654	\$88,654	\$14,463
2011	\$53,581	\$64,391	\$64,391	\$10,810
<b>TAXABLE VALUE</b>				
2010	\$41,894	\$45,954	\$45,954	\$4,060
2011	\$42,606	\$46,735	\$46,735	\$4,129

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1543  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

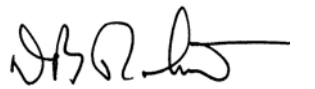
Parcel Code:	000-06-35-476-001-01	Property Owner:	DEAN M. & SHARMA J. KRAUSKOPF
Classification:	REAL		1832 LITLE ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$124,869	\$115,177	\$115,177	(\$9,692)
2011	\$110,348	\$100,495	\$100,495	(\$9,853)
<b>TAXABLE VALUE</b>				
2010	\$83,365	\$78,873	\$78,873	(\$4,492)
2011	\$84,782	\$80,214	\$80,214	(\$4,568)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1544  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-26-300-001-05	Property Owner:	MICHAEL & DEIDRA LAMBERSON
Classification:	REAL		1257 LITLE ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$10,274	\$17,243	\$17,243	\$6,969
2011	\$10,274	\$17,243	\$17,243	\$6,969
<b>TAXABLE VALUE</b>				
2010	\$10,243	\$17,243	\$17,243	\$7,000
2011	\$10,274	\$17,243	\$17,243	\$6,969

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1545  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-30-251-008-01	Property Owner:	CLYDE & JILL LAMPKIN & MARK J. GALE
Classification:	REAL		2656 EATON RAPIDS ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	ALBION		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$35,534	\$58,561	\$58,561	\$23,027
2011	\$35,534	\$59,713	\$59,713	\$24,179
<b>TAXABLE VALUE</b>				
2010	\$30,932	\$58,561	\$58,561	\$27,629
2011	\$31,457	\$59,557	\$59,557	\$28,100

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1546

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-18-476-001-01	Property Owner:	DOROTHY M. & RALPH E. JR. LOCKE
Classification:	REAL		3562 EATON RAPIDS ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$149,131	\$144,776	\$144,776	(\$4,355)
2011	\$147,024	\$143,038	\$143,038	(\$3,986)
<b>TAXABLE VALUE</b>				
2010	\$83,918	\$90,525	\$90,525	\$6,607
2011	\$85,344	\$92,064	\$92,064	\$6,720

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1547  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

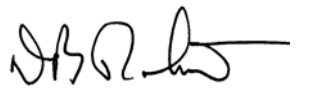
Parcel Code:	000-06-03-151-001-01	Property Owner:	GILBERT & SUZANNE LUDLOW
Classification:	REAL		6570 CRAWFORD ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$200,895	\$99,493	\$99,493	(\$101,402)
2011	\$193,210	\$99,234	\$99,234	(\$93,976)
<b>TAXABLE VALUE</b>				
2010	\$59,005	\$65,280	\$65,280	\$6,275
2011	\$60,008	\$66,390	\$66,390	\$6,382

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

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

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

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1548

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-35-300-001-02	Property Owner:	KEITH & LAURA MC MURTRIE
Classification:	REAL		12910 E. ERIE ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$71,602	\$63,208	\$63,208	(\$8,394)
2011	\$71,602	\$62,615	\$62,615	(\$8,987)
<b>TAXABLE VALUE</b>				
2010	\$64,856	\$63,208	\$63,208	(\$1,648)
2011	\$65,958	\$62,615	\$62,615	(\$3,343)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1549

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-31-176-007-00	Property Owner:	JAMES L. & DOLORES M. MANTHEI
Classification:	REAL		& JOHN R. MANTHEI
County:	JACKSON COUNTY		765 FINLEY ROAD
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	ALBION, MI 49224
			RUTH A. SCOTT, ASSR.
School District:	CONCORD		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$44,419	\$48,543	\$48,543	\$4,124
2011	\$31,109	\$34,279	\$34,279	\$3,170
<b>TAXABLE VALUE</b>				
2010	\$25,366	\$28,679	\$28,679	\$3,313
2011	\$25,797	\$29,167	\$29,167	\$3,370

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1551  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-24-276-003-00	Property Owner:	DAVID W. MILLER
Classification:	REAL		11158 MACKIE ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$49,249	\$78,472	\$78,472	\$29,223
2011	\$49,249	\$78,394	\$78,394	\$29,145
<b>TAXABLE VALUE</b>				
2010	\$49,101	\$55,354	\$55,354	\$6,253
2011	\$49,249	\$56,295	\$56,295	\$7,046

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1552  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-23-300-001-02	Property Owner:	DAVID P. & CHERYL L. MINDER
Classification:	REAL		12650 W. MICHIGAN AVE.
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$340,544	\$275,860	\$275,860	(\$64,684)
2011	\$325,969	\$250,964	\$250,964	(\$75,005)
<b>TAXABLE VALUE</b>				
2010	\$109,857	\$118,789	\$118,789	\$8,932
2011	\$111,724	\$120,809	\$120,809	\$9,085

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1553  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-28-201-006-00	Property Owner:	MINIX, DONAL & OLIVIA
Classification:	REAL		MINIX, LESTER & RUTH
County:	JACKSON COUNTY		8353 EATON RAPIDS RD.
Assessment Unit:	PARMA TWP.		SPRINGPORT, MI 49284
School District:	SPRINGPORT	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
			110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$20,252	\$25,508	\$25,508	\$5,256
2011	\$19,737	\$25,508	\$25,508	\$5,771
<b>TAXABLE VALUE</b>				
2010	\$10,140	\$14,410	\$14,410	\$4,270
2011	\$10,312	\$14,655	\$14,655	\$4,343

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1555  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-20-126-002-04	Property Owner:	JOSEPH & TAMMY MOORE
Classification:	REAL		3820 LUDLOW ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$65,658	\$69,403	\$69,403	\$3,745
2011	\$65,658	\$68,864	\$68,864	\$3,206
<b>TAXABLE VALUE</b>				
2010	\$61,179	\$67,903	\$67,903	\$6,724
2011	\$62,219	\$68,864	\$68,864	\$6,645

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1556

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-17-101-001-00	Property Owner:	MICHAEL MUMA & SUSAN HERNEY
Classification:	REAL		4900 EATON RAPIDS RD.
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$148,514	\$141,698	\$141,698	(\$6,816)
2011	\$131,215	\$121,922	\$121,922	(\$9,293)
<b>TAXABLE VALUE</b>				
2010	\$89,432	\$100,570	\$100,570	\$11,138
2011	\$90,952	\$102,280	\$102,280	\$11,328

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

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

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

  
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Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued November 24, 2014

Docket Number: 154-12-1559  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	050-06-31-152-022-00	Property Owner:	DAN M. & JAMIE L. SCHROEDER
Classification:	REAL		824 ATHENA DR.
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	ALBION		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

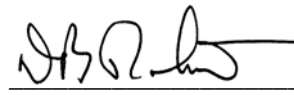
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$23,121	\$29,645	\$29,645	\$6,524
2011	\$23,121	\$28,336	\$28,336	\$5,215
<b>TAXABLE VALUE</b>				
2010	\$23,051	\$29,584	\$29,584	\$6,533
2011	\$23,121	\$28,336	\$28,336	\$5,215

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 include the Approved Valuation and Net Increase/Net (Decrease) for the 2011 Tax Year.

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1561  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-30-251-007-00	Property Owner:	JILL LAMPKIN
Classification:	REAL		2656 EATON RAPIDS RD.
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	ALBION		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$77,649	\$101,102	\$101,102	\$23,453
2011	\$77,649	\$93,777	\$93,777	\$16,128
<b>TAXABLE VALUE</b>				
2010	\$77,649	\$101,102	\$101,102	\$23,453
2011	\$77,649	\$93,777	\$93,777	\$16,128

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1562  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

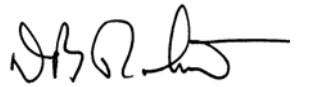
Parcel Code:	050-06-31-152-138-00	Property Owner:	RAYMOND WYRICK & KATHY M. ANGLIN
Classification:	REAL		719 MERCURY DRIVE
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	ALBION		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$25,130	\$35,042	\$35,042	\$9,912
2011	\$25,130	\$36,767	\$36,767	\$11,637
<b>TAXABLE VALUE</b>				
2010	\$25,054	\$30,661	\$30,661	\$5,607
2011	\$25,130	\$31,182	\$31,182	\$6,052

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1564  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

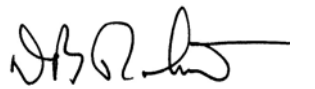
Parcel Code:	000-06-33-126-001-02	Property Owner:	SELASK, RONALD J.
Classification:	REAL		1647 PENNELL ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	CONCORD		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$66,813	\$68,050	\$68,050	\$1,237
2011	\$47,782	\$50,741	\$50,741	\$2,959
<b>TAXABLE VALUE</b>				
2010	\$35,691	\$41,428	\$41,428	\$5,737
2011	\$36,297	\$42,132	\$42,132	\$5,835

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

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

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

  
\_\_\_\_\_  
Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1565  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

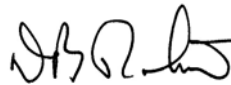
Parcel Code:	000-06-18-451-003-00	Property Owner:	JOSEPH E. & LINDA RUOFF
Classification:	REAL		4004 EATON RAPIDS RD.
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	SPRINGPORT		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$32,923	\$40,947	\$40,947	\$8,024
2011	\$32,923	\$40,129	\$40,129	\$7,206
<b>TAXABLE VALUE</b>				
2010	\$31,858	\$39,212	\$39,212	\$7,354
2011	\$32,399	\$39,878	\$39,878	\$7,479

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1566  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-14-200-002-02	Property Owner:	LANCE T & DENISE J. OLSON
Classification:	REAL		4640 BROWN ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$162,020	\$154,412	\$154,412	(\$7,608)
2011	\$141,480	\$133,414	\$133,414	(\$8,066)
<b>TAXABLE VALUE</b>				
2010	\$69,410	\$73,396	\$73,396	\$3,986
2011	\$70,589	\$74,644	\$74,644	\$4,055

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1567  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-13-301-002-01	Property Owner:	SCOTT W. PENROD
Classification:	REAL		4169 BROWN ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$88,408	\$116,190	\$116,190	\$27,782
2011	\$94,017	\$121,839	\$121,839	\$27,822
<b>TAXABLE VALUE</b>				
2010	\$88,142	\$115,403	\$115,403	\$27,261
2011	\$94,017	\$121,839	\$121,839	\$27,822

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1568

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	003-06-36-276-012-00	Property Owner:	ALLEN R. & BRENDA L. PIZZALA
Classification:	REAL		333 JAMES STREET
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$24,398	\$43,015	\$43,015	\$18,617
2011	\$24,398	\$42,962	\$42,962	\$18,564
<b>TAXABLE VALUE</b>				
2010	\$19,130	\$26,042	\$26,042	\$6,912
2011	\$19,455	\$26,485	\$26,485	\$7,030

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1569

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-13-400-001-08	Property Owner:	JOHN & ROBERTA ROSS
Classification:	REAL		11301 MINER ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$70,385	\$71,500	\$71,500	\$1,115
2011	\$59,219	\$70,900	\$70,900	\$11,681
<b>TAXABLE VALUE</b>				
2010	\$70,173	\$71,500	\$71,500	\$1,327
2011	\$59,219	\$70,900	\$70,900	\$11,681

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

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

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

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1570  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-24-451-002-10	Property Owner:	DOUGLAS G. & SHERI K. SARATA
Classification:	REAL		3260 N. PARMA ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$67,487	\$87,294	\$87,294	\$19,807
2011	\$67,487	\$87,724	\$87,724	\$20,237
<b>TAXABLE VALUE</b>				
2010	\$47,593	\$56,824	\$56,824	\$9,231
2011	\$48,402	\$57,790	\$57,790	\$9,388

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1571  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

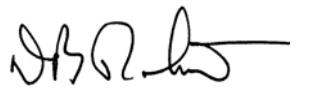
Parcel Code:	006-06-36-426-002-00	Property Owner:	MAJORIE ANN SMITH ET AL
Classification:	REAL		210 MOE STREET
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$23,665	\$29,255	\$29,255	\$5,590
2011	\$23,665	\$28,795	\$28,795	\$5,130
<b>TAXABLE VALUE</b>				
2010	\$22,753	\$19,228	\$19,228	(\$3,525)
2011	\$23,139	\$19,555	\$19,555	(\$3,584)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1572  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

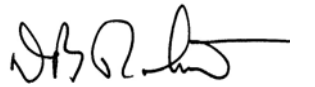
Parcel Code:	000-06-34-151-001-02	Property Owner:	MICHAEL P. & CINDY L. SNYDER
Classification:	REAL		1100 N. CONCOR ROAD
County:	JACKSON COUNTY		ALBION, MI 49224
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$95,738	\$99,709	\$99,709	\$3,971
2011	\$71,064	\$74,446	\$74,446	\$3,382
<b>TAXABLE VALUE</b>				
2010	\$82,333	\$93,822	\$93,822	\$11,489
2011	\$71,064	\$74,446	\$74,446	\$3,382

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1573  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	004-06-36-277-002-00	Property Owner:	RONALD L. & ELLEN L. SPEER
Classification:	REAL		111 JAMES ST.
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$31,567	\$34,305	\$34,305	\$2,738
2011	\$31,567	\$31,099	\$31,099	(\$468)
<b>TAXABLE VALUE</b>				
2010	\$24,641	\$26,920	\$26,920	\$2,279
2011	\$25,059	\$27,378	\$27,378	\$2,319

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-12-1574**  
**JACKSON COUNTY**  
**PARMA TWP.**

The State Tax Commission, at a meeting held on October 13, 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:	000-06-24-152-003-03	Property Owner:	GARY L. STERNAMAN & SANDRA SMITH
Classification:	REAL		11754 MACKIE ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$91,590	\$99,700	\$99,700	\$8,110
2011	\$91,590	\$100,533	\$100,533	\$8,943
<b>TAXABLE VALUE</b>				
2010	\$91,315	\$96,835	\$96,835	\$5,520
2011	\$91,590	\$100,077	\$100,077	\$8,487

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1575  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	006-06-36-278-004-00	Property Owner:	RUSTY & DIANA STEWART
Classification:	REAL		PO BOX 65
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$20,401	\$47,289	\$47,289	\$26,888
2011	\$20,401	\$45,953	\$45,953	\$25,552
<b>TAXABLE VALUE</b>				
2010	\$16,229	\$20,813	\$20,813	\$4,584
2011	\$16,504	\$21,167	\$21,167	\$4,663

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1576

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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.

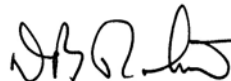
Parcel Code:	000-06-13-100-001-12	Property Owner:	DANIEL L. WASHBURN
Classification:	REAL		3300 WELLMAN ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$7,440	\$22,440	\$22,440	\$15,000
2011	\$7,440	\$23,546	\$23,546	\$16,106
<b>TAXABLE VALUE</b>				
2010	\$1,435	\$22,440	\$22,440	\$21,005
2011	\$1,459	\$22,781	\$22,781	\$21,322

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

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

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

  
\_\_\_\_\_  
Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1577

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	006-06-36-279-011-00	Property Owner:	ALEX R. WEAVER
Classification:	REAL		350 S. UNION ST.
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$33,570	\$40,985	\$40,985	\$7,415
2011	\$33,570	\$40,891	\$40,891	\$7,321
<b>TAXABLE VALUE</b>				
2010	\$33,469	\$40,862	\$40,862	\$7,393
2011	\$33,570	\$40,891	\$40,891	\$7,321

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

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

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

  
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Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-12-1578**  
**JACKSON COUNTY**  
**PARMA TWP.**

The State Tax Commission, at a meeting held on October 13, 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.

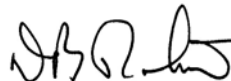
Parcel Code:	000-06-11-400-002-04	Property Owner:	ROYCE & JANET WILSON
Classification:	REAL		12150 DYLAN LANE
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$98,201	\$121,777	\$121,777	\$23,576
2011	\$92,761	\$114,009	\$114,009	\$21,248
<b>TAXABLE VALUE</b>				
2010	\$97,906	\$121,777	\$121,777	\$23,871
2011	\$92,761	\$114,009	\$114,009	\$21,248

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-12-1579

JACKSON COUNTY

PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-24-451-002-05	Property Owner:	PAUL D. & SUSAN A. ZUCK
Classification:	REAL		3550 N. PARMA ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$81,441	\$98,708	\$98,708	\$17,267
2011	\$81,441	\$97,958	\$97,958	\$16,517
<b>TAXABLE VALUE</b>				
2010	\$80,793	\$93,247	\$93,247	\$12,454
2011	\$81,441	\$94,832	\$94,832	\$13,391

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

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

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

  
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Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued November 24, 2014

Docket Number: 154-12-1582  
JACKSON COUNTY  
PARMA TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-06-25-376-002-04	Property Owner:	COX, JAMIE D. & JACQUELINE M.
Classification:	REAL		11441 W. MICHIGAN AVE.
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	PARMA TWP.	Assessing Officer / Equalization Director:	RUTH A. SCOTT, ASSR.
School District:	WESTERN		110 W. MICHIGAN AVENUE
			JACKSON, MI 49201

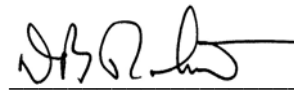
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$56,913	\$63,140	\$63,140	\$6,227
2011	\$56,913	\$63,140	\$63,140	\$6,227
<b>TAXABLE VALUE</b>				
2010	\$56,742	\$63,140	\$63,140	\$6,398
2011	\$56,913	\$63,140	\$63,140	\$6,227

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

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

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

**Reason for Amendment :**  
The State Tax Commission determined to approve the change in the Original Assessed Value and Net Increase/Decrease Value for the 2010 Tax Year.

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0484

JACKSON COUNTY

TOMPKINS TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-02-04-351-004-09	Property Owner:	KEVIN SCOTT & THELMA HOWES
Classification:	REAL		12065 ONONDAGA ROAD
County:	JACKSON COUNTY		ONONDAGA, MI 49264
Assessment Unit:	TOMPKINS TWP.	Assessing Officer / Equalization Director:	JOHN A. TUTTLE, ASSR.
School District:	SPRINGPORT		9555 MINARD ROAD
			PARMA, MI 49269

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$85,940	\$85,940	\$85,940
<b>TAXABLE VALUE</b>				
2014	\$0	\$83,258	\$83,258	\$83,258


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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0507

JACKSON COUNTY

TOMPKINS TWP.

The State Tax Commission, at a meeting held on October 13, 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:	000-02-33-402-005-01	Property Owner:	JERROLD C. DANIELS & LAURA MULTHAUF
Classification:	REAL		9201 SPRINGPORT ROAD
County:	JACKSON COUNTY		PARMA, MI 49269
Assessment Unit:	TOMPKINS TWP.	Assessing Officer / Equalization Director:	JOHN A. TUTTLE, ASSR.
School District:	SPRINGPORT		9555 MINARD ROAD
			PARMA, MI 49269

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$43,690	\$43,690	\$43,690
<b>TAXABLE VALUE</b>				
2014	\$0	\$43,690	\$43,690	\$43,690


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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0428

LAKE COUNTY  
ELLSWORTH TWP.

The State Tax Commission, at a meeting held on October 13, 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:	43-08-017-008-00	Property Owner:	LUTHER CONSERVATION LEAGUE
Classification:	REAL		LUTHER, MI 49656
County:	LAKE COUNTY	Assessing Officer / Equalization Director:	LINDA M. MONROE, ASSR.
Assessment Unit:	ELLSWORTH TWP.		P.O. BOX 308
School District:	PINE RIVER		LUTHER, MI 49656

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$3,240	\$3,240	\$3,240
2013	\$0	\$3,240	\$3,240	\$3,240
2014	\$0	\$3,240	\$3,240	\$3,240
<b>TAXABLE VALUE</b>				
2012	\$0	\$3,240	\$3,240	\$3,240
2013	\$0	\$3,240	\$3,240	\$3,240
2014	\$0	\$3,240	\$3,240	\$3,240

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0487  
LIVINGSTON COUNTY  
BRIGHTON TWP.

The State Tax Commission, at a meeting held on October 13, 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:	4712-32-104-025	Property Owner:	DEBORAH GEISLER
Classification:	REAL		(KNA: DEBORAH WILSON)
County:	LIVINGSTON COUNTY		1959 DOUGLAS DR.
Assessment Unit:	BRIGHTON TWP.		TAWAS CITY, MI 48763
School District:	BRIGHTON	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI, ASSR.
			4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$5,139	\$5,139	\$5,139
2013	\$0	\$5,086	\$5,086	\$5,086
2014	\$0	\$5,086	\$5,086	\$5,086
<b>TAXABLE VALUE</b>				
2012	\$0	\$5,139	\$5,139	\$5,139
2013	\$0	\$5,086	\$5,086	\$5,086
2014	\$0	\$5,086	\$5,086	\$5,086

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0488  
LIVINGSTON COUNTY  
BRIGHTON TWP.

The State Tax Commission, at a meeting held on October 13, 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:	4712-32-104-024	Property Owner:	DEBORAH L. GEISLER
Classification:	REAL		(KNA: DEBORAH WILSON)
County:	LIVINGSTON COUNTY		1959 DOUGLAS DR.
Assessment Unit:	BRIGHTON TWP.		TAWAS CITY, MI 48763
School District:	BRIGHTON	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI, ASSR.
			4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$8,489	\$8,489	\$8,489
2013	\$0	\$8,402	\$8,402	\$8,402
2014	\$0	\$8,402	\$8,402	\$8,402
<b>TAXABLE VALUE</b>				
2012	\$0	\$8,489	\$8,489	\$8,489
2013	\$0	\$8,402	\$8,402	\$8,402
2014	\$0	\$8,402	\$8,402	\$8,402

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

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

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

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014

Docket Number: 154-14-0489  
LIVINGSTON COUNTY  
HARTLAND TWP.

The State Tax Commission, at a meeting held on October 13, 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:	4708-05-101-015	Property Owner:	STEPHEN NICKEL
Classification:	REAL		5798 CULLEN ROAD
County:	LIVINGSTON COUNTY		FENTON, MI 48430
Assessment Unit:	HARTLAND TWP.	Assessing Officer / Equalization Director:	JAMES B. HEASLIP, ASSR.
School District:	HARTLAND		2655 CLARK ROAD
			HARTLAND, MI 48353

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$16,914	\$16,914	\$16,914
<b>TAXABLE VALUE</b>				
2013	\$0	\$16,914	\$16,914	\$16,914


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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014

Docket Number: 154-14-0493  
MACKINAC COUNTY  
GARFIELD TWP.

The State Tax Commission, at a meeting held on October 13, 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:	49-004-700-002	Property Owner:	ROBERT & CYNTHIA FLATT
Classification:	REAL		N 7686 MILLECOQUIN LAKE DR.
County:	MACKINAC COUNTY		ENGADINE, MI 49827
Assessment Unit:	GARFIELD TWP.	Assessing Officer / Equalization Director:	DALE E. NELSON, ASSR.
School District:	ENGADINE		3119 INGALSBE ROAD
			ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$54,625	\$54,625	\$54,625	\$0
<b>TAXABLE VALUE</b>				
2014	\$0	\$47,001	\$47,001	\$47,001


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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0494

MACKINAC COUNTY

GARFIELD TWP.

The State Tax Commission, at a meeting held on October 13, 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:	49-004-317-034-00	Property Owner:	KRISTOPHER & APRIL MASTERS
Classification:	REAL		W 14071 STANLEY ST.
County:	MACKINAC COUNTY		ENGADINE, MI 49827
Assessment Unit:	GARFIELD TWP.	Assessing Officer / Equalization Director:	DALE E. NELSON, ASSR.
School District:	ENGADINE		3119 INGALSBE ROAD
			ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$33,873	\$33,873	\$33,873	\$0
<b>TAXABLE VALUE</b>				
2014	\$0	\$33,056	\$33,056	\$33,056


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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 October 14, 2014

Docket Number: 154-14-0492

MACOMB COUNTY  
CITY OF ROSEVILLE

The State Tax Commission, at a meeting held on October 13, 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.

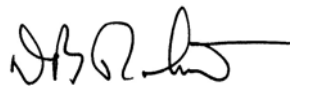
Parcel Code:	500-30980-00	Property Owner:	LANZEN INCORPORATE
Classification:	PERSONAL		30980 GROESBECK
County:	MACOMB COUNTY		ROSEVILLE, MI 48066
Assessment Unit:	CITY OF ROSEVILLE	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN, ASSR.
School District:	FRASER		29777 GRATIOT, BOX 290
			ROSEVILLE, MI 48066

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$526,590	\$610,600	\$610,600	\$84,010
<b>TAXABLE VALUE</b>				
2014	\$526,590	\$610,600	\$610,600	\$84,010

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

**Issued October 14, 2014**

Docket Number: **154-14-0429**

**MACOMB COUNTY**

**CITY OF WARREN**

The State Tax Commission, at a meeting held on October 13, 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.

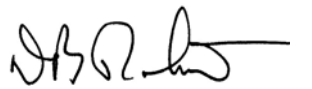
Parcel Code:	99-02-179-801	Property Owner:	BERNS LANDSCAPING INC.
Classification:	PERSONAL		23500 BLACKSTONE AVE.
County:	MACOMB COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$155,000	\$157,605	\$157,605	\$2,605
2014	\$165,000	\$180,388	\$180,388	\$15,388
<b>TAXABLE VALUE</b>				
2013	\$155,000	\$157,605	\$157,605	\$2,605
2014	\$165,000	\$180,388	\$180,388	\$15,388

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER**

**Issued October 14, 2014**

Docket Number: **154-14-0495**  
**MONROE COUNTY**  
**CITY OF MONROE**

The State Tax Commission, at a meeting held on October 13, 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:	58-55-59-00122-000	Property Owner:	BRENDA KAYE ROLLINS
Classification:	REAL		1309 MAPLE BLVD.
County:	MONROE COUNTY		MONROE, MI 48161
Assessment Unit:	CITY OF MONROE	Assessing Officer / Equalization Director:	SAMUEL J. GUICH, ASSR.
School District:	MONROE		120 E. FIRST STREET
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$30,080	\$33,020	\$33,020	\$2,940
2013	\$28,880	\$31,650	\$31,650	\$2,770
2014	\$32,730	\$36,160	\$36,160	\$3,430
<b>TAXABLE VALUE</b>				
2012	\$30,080	\$33,020	\$33,020	\$2,940
2013	\$28,880	\$31,650	\$31,650	\$2,770
2014	\$29,340	\$32,150	\$32,150	\$2,810

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0432

OAKLAND COUNTY

CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on October 13, 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:	02-99-00-008-156	Property Owner:	DMX INC.
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	OAKLAND COUNTY		FORT MILL, SC 29708
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$2,420	\$2,420	\$2,420
<b>TAXABLE VALUE</b>				
2013	\$0	\$2,420	\$2,420	\$2,420

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-14-0433**  
**OAKLAND COUNTY**  
**CITY OF FARMINGTON HILLS**

The State Tax Commission, at a meeting held on October 13, 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:	22-99-82-314-424	Property Owner:	ASSURE 360
Classification:	PERSONAL		31440 NORTHWESTERN HWY. STE 300
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48334
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$676,690	\$676,690	\$676,690
<b>TAXABLE VALUE</b>				
2014	\$0	\$676,690	\$676,690	\$676,690

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

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

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

  
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Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-14-0434**  
**OAKLAND COUNTY**  
**CITY OF FARMINGTON HILLS**

The State Tax Commission, at a meeting held on October 13, 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.

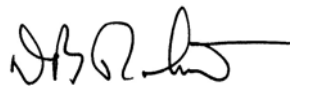
Parcel Code:	22-99-00-005-103	Property Owner:	HEWLETT PACKARD FINANCIAL SVCS.
Classification:	PERSONAL		PO BOX 251209
County:	OAKLAND COUNTY		PLANO, TX 75025-1209
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$231,860	\$245,760	\$245,760	\$13,900
<b>TAXABLE VALUE</b>				
2014	\$231,860	\$245,760	\$245,760	\$13,900

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-14-0497**  
**OAKLAND COUNTY**  
**CITY OF FARMINGTON HILLS**

The State Tax Commission, at a meeting held on October 13, 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.

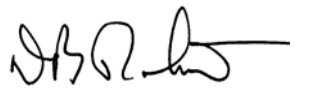
Parcel Code:	22-99-51-216-802	Property Owner:	GENTHERM INC
Classification:	PERSONAL		21680 HAGGERTY STE 101
County:	OAKLAND COUNTY		NORTHVILLE, MI 48167-8994
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$217,810	\$418,690	\$418,690	\$200,880
2014	\$272,260	\$600,380	\$600,380	\$328,120
<b>TAXABLE VALUE</b>				
2013	\$217,810	\$418,690	\$418,690	\$200,880
2014	\$272,260	\$600,380	\$600,380	\$328,120

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-14-0425**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on October 13, 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.

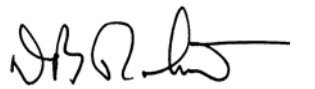
<p>Parcel Code: 50-22-02-177-012          Classification: REAL          County: OAKLAND COUNTY          Assessment Unit: CITY OF NOVI          School District: WALLED LAKE</p>	<p>Property Owner:          JOSEPH M. &amp; VICTORIA M. DEBRINCAT          1339 EAST LAKE DR.          NOVI, MI 48377</p> <p>Assessing Officer / Equalization Director:          D. GLENN LEMMON, ASSR.          45175 W. 10 MILE          NOVI, MI 48375-3024</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$138,750	\$133,600	\$133,600	(\$5,150)
2013	\$141,050	\$135,800	\$135,800	(\$5,250)
2014	\$140,200	\$140,150	\$140,150	(\$50)
<b>TAXABLE VALUE</b>				
2012	\$130,500	\$114,890	\$114,890	(\$15,610)
2013	\$133,630	\$117,640	\$117,640	(\$15,990)
2014	\$130,810	\$119,250	\$119,250	(\$11,560)

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0435

OAKLAND COUNTY

CITY OF PONTIAC

The State Tax Commission, at a meeting held on October 13, 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:	63-64-14-21-303-001	Property Owner:	MONVIRA LLC
Classification:	REAL		22028 FORD RD.
County:	OAKLAND COUNTY		DEARBORN, MI 48127
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		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>				
2013	\$0	\$12,680	\$12,680	\$12,680
<b>TAXABLE VALUE</b>				
2013	\$0	\$12,680	\$12,680	\$12,680

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0436

OAKLAND COUNTY

CITY OF PONTIAC

The State Tax Commission, at a meeting held on October 13, 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.

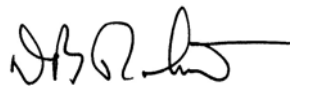
Parcel Code:	63-64-14-31-126-012	Property Owner:	DAMIEN K. GEORGE
Classification:	REAL		83 CENTER
County:	OAKLAND COUNTY		PONTIAC, MI 48341
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,310	\$1,310	\$1,310
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,310	\$1,310	\$1,310

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0254

OAKLAND COUNTY  
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on October 13, 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: 76-99-57-040-013  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF SOUTHFIELD  
  
School District: OAK PARK

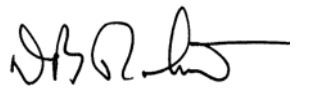
Property Owner:  
AT&T MOBILITY LLC N13-ZX2LSZ-ATTM  
PROPERTY TAX DEPT  
909 CHESTNUT ST RM 36-M-01  
ST. LOUIS, MO 63101  
Assessing Officer / Equalization Director:  
MICHAEL A. RACKLYEFT, ASSR.  
26000 EVERGREEN ROAD  
SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$46,600	\$67,070	\$67,070	\$20,470
<b>TAXABLE VALUE</b>				
2013	\$46,600	\$67,070	\$67,070	\$20,470

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0257

OAKLAND COUNTY  
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on October 13, 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:	76-99-64-420-750	Property Owner:	HOME DEPOT #2711
Classification:	PERSONAL		P.O. BOX 105842
County:	OAKLAND COUNTY		ATLANTA, GA 30348-5842
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$661,540	\$721,270	\$721,270	\$59,730
<b>TAXABLE VALUE</b>				
2014	\$661,540	\$721,270	\$721,270	\$59,730

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0496

OAKLAND COUNTY  
INDEPENDENCE TWP.

The State Tax Commission, at a meeting held on October 13, 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.

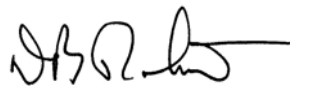
Parcel Code:	J-99-99-903-415	Property Owner:	HEWLETT-PACKARD FINANCIAL SVCS.
Classification:	PERSONAL		PO BOX 251209
County:	OAKLAND COUNTY		PLANO, TX 75025-1209
Assessment Unit:	INDEPENDENCE TWP.	Assessing Officer / Equalization Director:	KRISTEN M. SIELOFF, ASSR.
School District:	CLARKSTON		6483 WALDON CENTER DRIVE
			CLARKSTON, MI 48346

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$6,200	\$6,600	\$6,600	\$400
<b>TAXABLE VALUE</b>				
2014	\$6,200	\$6,600	\$6,600	\$400

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

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

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

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0499

OTTAWA COUNTY  
HOLLAND TWP.

The State Tax Commission, at a meeting held on October 13, 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:	70-16-15-179-019	Property Owner:	DAVID EKDOM
Classification:	REAL		2811 SUNRISE AVE.
County:	OTTAWA COUNTY		HOLLAND, MI 49424
Assessment Unit:	HOLLAND TWP.	Assessing Officer / Equalization Director:	HOWARD J. FEYEN, ASSR.
School District:	WEST OTTAWA		352 N. 120TH AVENUE, BOX 8127
			HOLLAND, MI 49422

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$70,600	\$70,600	\$70,600
<b>TAXABLE VALUE</b>				
2014	\$0	\$70,600	\$70,600	\$70,600


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.

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0500

OTTAWA COUNTY

PARK TWP.

The State Tax Commission, at a meeting held on October 13, 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:	70-15-24-498-027	Property Owner:	SARAH BASS
Classification:	REAL		701 SUN CHASE DR.
County:	OTTAWA COUNTY		HOLLAND, MI 49424
Assessment Unit:	PARK TWP.	Assessing Officer / Equalization Director:	ALLEN NYKAMP, ASSR.
School District:	WEST OTTAWA		52 152ND AVENUE
			HOLLAND, MI 49424

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$51,100	\$51,100	\$51,100
<b>TAXABLE VALUE</b>				
2014	\$0	\$50,495	\$50,495	\$50,495


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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued October 14, 2014**

Docket Number: **154-14-0498**  
**SAGINAW COUNTY**  
**RICHLAND TWP.**

The State Tax Commission, at a meeting held on October 13, 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.

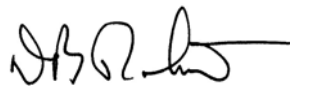
Parcel Code:	22-99-9-999-0015-250	Property Owner:	CORNERSTONE FABRICATING
Classification:	PERSONAL		667 WATSON
County:	SAGINAW COUNTY		HEMLOCK, MI 48626
Assessment Unit:	RICHLAND TWP.	Assessing Officer / Equalization Director:	FRANKLIN J. ROENICKE, ASSR.
School District:	HEMLOCK		1180 N. HEMLOCK ROAD
			HEMLOCK, MI 48626

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$72,900	\$409,700	\$409,700	\$336,800
<b>TAXABLE VALUE</b>				
2014	\$72,900	\$409,700	\$409,700	\$336,800

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0502

SAINT CLAIR COUNTY  
CITY OF PORT HURON

The State Tax Commission, at a meeting held on October 13, 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:	74-06-999-0616-700	Property Owner:	METALOR TECHNOLOGIES
Classification:	PERSONAL		255 JOHN L. DIETSCH BLVD.
County:	SAINT CLAIR COUNTY		NORTH ATTLEBORO FALLS, MA 02763
Assessment Unit:	CITY OF PORT HURON	Assessing Officer / Equalization Director:	CAROL ANN LOPICCOLO, ASSR.
School District:	PORT HURON		100 MCMORRAN BOULEVARD
			PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$50,000	\$1,149,000	\$1,149,000	\$1,099,000
2014	\$55,000	\$1,149,000	\$1,149,000	\$1,094,000
<b>TAXABLE VALUE</b>				
2013	\$50,000	\$1,149,000	\$1,149,000	\$1,099,000
2014	\$55,000	\$1,149,000	\$1,149,000	\$1,094,000

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0501  
SAINT JOSEPH COUNTY  
FABIUS TWP.

The State Tax Commission, at a meeting held on October 13, 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.

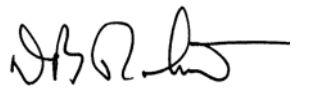
Parcel Code:	75-004-060-022-01	Property Owner:	TERRY, PATRICK, & MARIA KELLY
Classification:	REAL		58002 AVERY ROAD
County:	SAINT JOSEPH COUNTY		THREE RIVERS, MI 49093
Assessment Unit:	FABIUS TWP.	Assessing Officer / Equalization Director:	DALE E. HUTSON, ASSR.
School District:	THREE RIVERS		60450 FARRAND ROAD
			COLON, MI 49040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$41,000	\$41,000	\$41,000
<b>TAXABLE VALUE</b>				
2014	\$0	\$40,132	\$40,132	\$40,132

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0503  
VAN BUREN COUNTY  
ANTWERP TWP.

The State Tax Commission, at a meeting held on October 13, 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.

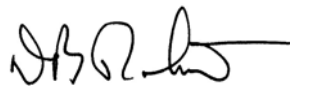
Parcel Code:	80-46-400-022-00	Property Owner:	KEITH HIGBEE
Classification:	REAL		57860 HAMILTON DR.
County:	VAN BUREN COUNTY		MATTAWAN, MI 49071
Assessment Unit:	ANTWERP TWP.	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU, ASSR.
School District:	MATTAWAN		24821 FRONT STREET
			MATTAWAN, MI 49071

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$53,800	\$53,800	\$53,800
<b>TAXABLE VALUE</b>				
2014	\$0	\$53,800	\$53,800	\$53,800

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0163  
WASHTENAW COUNTY  
NORTHFIELD TWP.

The State Tax Commission, at a meeting held on October 13, 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:	B-02-05-370-014	Property Owner:	SANDRA NAVARRA
Classification:	REAL		6622 WARNER ROAD
County:	WASHTENAW COUNTY		SALINE, MI 48176
Assessment Unit:	NORTHFIELD TWP.	Assessing Officer / Equalization Director:	THOMAS D. MONCHAK, ASSR.
School District:	WHITMORE LAKE		8350 MAIN STREET, STE A. BOX 576
			WHITMORE LAKE, MI 48189

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$46,300	\$33,120	\$33,120	(\$13,180)
2013	\$47,300	\$34,080	\$34,080	(\$13,220)
<b>TAXABLE VALUE</b>				
2012	\$45,225	\$33,120	\$33,120	(\$12,105)
2013	\$46,310	\$33,914	\$33,914	(\$12,396)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-13-1023

WAYNE COUNTY  
CITY OF DETROIT

The State Tax Commission, at a meeting held on October 13, 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:	16990003.03	Property Owner:	PIONEER METAL FINISHING
Classification:	PERSONAL		SUITE 1400
County:	WAYNE COUNTY		480 PILGRIM WAY
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GREEN BAY, WI 54324-0440
			GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$179,670	\$179,670	\$179,670
2012	\$0	\$200,290	\$200,290	\$200,290
2013	\$0	\$198,620	\$198,620	\$198,620
<b>TAXABLE VALUE</b>				
2011	\$0	\$179,670	\$179,670	\$179,670
2012	\$0	\$200,290	\$200,290	\$200,290
2013	\$0	\$198,620	\$198,620	\$198,620

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.

  
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Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-13-1024

WAYNE COUNTY  
CITY OF DETROIT

The State Tax Commission, at a meeting held on October 13, 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:	15991084.01	Property Owner:	PIONEER METAL FINISHING
Classification:	PERSONAL		480 PILGRIM WAY, STE 1400
County:	WAYNE COUNTY		PO BOX 28440
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GREEN BAY, WI 54324-0440
			GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$281,820	\$281,820	\$281,820
2012	\$0	\$261,730	\$261,730	\$261,730
2013	\$0	\$249,100	\$249,100	\$249,100
<b>TAXABLE VALUE</b>				
2011	\$0	\$281,820	\$281,820	\$281,820
2012	\$0	\$261,730	\$261,730	\$261,730
2013	\$0	\$249,100	\$249,100	\$249,100

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0457

WAYNE COUNTY

CITY OF HARPER WOODS

The State Tax Commission, at a meeting held on October 13, 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:	82-42-999-00-0178-006	Property Owner:	ATT MOBILITY
Classification:	PERSONAL		909 CHESTNUT ST., RM 36-M-1
County:	WAYNE COUNTY		ST. LOUIS, MO 63101
Assessment Unit:	CITY OF HARPER WOODS	Assessing Officer / Equalization Director:	HOLLY ANN COZZA, ASSR.
School District:	HARPER WOODS		19617 HARPER AVENUE
			HARPER WOODS, MI 48225

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$33,900	\$38,100	\$38,100	\$4,200
2013	\$23,000	\$54,000	\$54,000	\$31,000
<b>TAXABLE VALUE</b>				
2012	\$33,900	\$38,100	\$38,100	\$4,200
2013	\$23,000	\$54,000	\$54,000	\$31,000

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued October 14, 2014

Docket Number: 154-14-0458

WAYNE COUNTY

CITY OF LINCOLN PARK

The State Tax Commission, at a meeting held on October 13, 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:	82-45-999-00-0622-000	Property Owner:	COCA COLA
Classification:	PERSONAL		PO BOX 4440
County:	WAYNE COUNTY		BRANDON, FL 33509-4440
Assessment Unit:	CITY OF LINCOLN PARK	Assessing Officer / Equalization Director:	ANTHONY F. FUOCO, ASSR.
School District:	LINCOLN PARK		1917 LINDEN
			DEARBORN, MI 48124

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$53,100	\$57,900	\$57,900	\$4,800
<b>TAXABLE VALUE</b>				
2012	\$53,100	\$57,900	\$57,900	\$4,800

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

