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. 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 or the county treasurer if the county 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 or the county treasurer if the county 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 or the county treasurer if the county 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. Not later thas 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

(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 (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 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 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

Issued December 18, 2014

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Docket Number: 154-14-0764 ALLEGAN COUNTY CITY OF OTSEGO,

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:		
Parcel Code: Classification:	03-54-023-250-00 REAL		PARKER HANNIFIN CORP. CORPORATE TAX DEPT. 6035 PARKLAND BLVD.		
County:	ALLEGAN COUN	ΙY	CLEVELAND, OH 4	4124	
Assessment Unit:	CITY OF OTSEGO)	Assessing Officer / Eq	ualization Director:	
School District:	OTSEGO		KEVIN SCOTT HARRIS, ASSR. 117 E. ORLEANS OTSEGO, MI 49078		
YEAR	ORIGINAL I VALUATION	REQUESTED VALUATION		ET INCREASE ET (DECREASE)	
ASSESSED VAI	LUE				
2013 9	\$1,862,000	\$2,450,700	\$2,450,700	\$588,700	
2014 9	\$1,873,400	\$2,448,000	\$2,448,000	\$574,600	
TAXABLE VALUE					
2013 5	\$1,862,000	\$2,450,700	\$2,450,700	\$588,700	
2014	\$1,873,400	\$2,448,000	\$2,448,000	\$574,600	

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0765 ALLEGAN COUNTY CITY OF OTSEGO

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:		
Parcel Code:	03-54-999-700	-18	PARKER HANNIFIN CORP.		
Classification:	REAL-IFT		CORPORATE TAX DEPT. 6035 PARKLAND BLVD.		
County:	ALLEGAN COU	NTY	CLEVELAND, (
Assessment Unit:	CITY OF OTSEC	G O	Assessing Office	er / Equalization Director:	
School District:	OTSEGO		KEVIN SCOTT HARRIS, ASSR. 117 E. ORLEANS OTSEGO, MI 49078		
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAI	LUE				
2013	\$204,100	\$0	\$0	(\$204,100)	
2014	\$199,100	\$0	\$0	(\$199,100)	
TAXABLE VALUE					
2013	\$204,100	\$0	\$0	(\$204,100)	
2014	\$199,100	\$0	\$0	(\$199,100)	

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.

Reason for Amendment : The State Tax Commission determined to approve the change to correct the Property Classification listed.

Douglas B. Roberts Chairperson



Docket Number: 154-14-0766 ALLEGAN COUNTY CITY OF OTSEGO,

The State Tax Commission, at a meeting held on December 16, 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.

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			Property Owner:		
Parcel Code:	03-54-999-700-	19	PARKER HANNIFIN CORP.		
Classification:	REAL-IFT		CORPORATE T 6035 PARKLAN		
County:	ALLEGAN COUN	ITY	CLEVELAND, C		
Assessment Unit:	CITY OF OTSEG	iO	Assessing Officer	/ Equalization Director:	
School District:	OTSEGO		KEVIN SCOTT HARRIS, ASSR. 117 E. ORLEANS OTSEGO, MI 49078		
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAL	LUE				
2013	\$384,600	\$0	\$0	(\$384,600)	
2014	\$375,500	\$0	\$0	(\$375,500)	
TAXABLE VALUE					
2013	\$384,600	\$0	\$0	(\$384,600)	
2014	\$375,500	\$0	\$0	(\$375,500)	

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.

Reason for Amendment : The State Tax Commission determined to approve the change to correct the Property Classification listed.

Douglas B. Roberts Chairperson



Docket Number: 154-14-0767 ALLEGAN COUNTY CITY OF OTSEGO

Issued December 18, 2014

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:		
Parcel Code: Classification:	03-54-916-001-0 PERSONAL	00	PARKER HANNIFIN CORP. CORPORATE TAX DEPT.		
County:	ALLEGAN COUN	ТҮ	6035 PARKLANI CLEVELAND, O		
Assessment Unit:	CITY OF OTSEG	0		/ Equalization Director:	
School District:	OTSEGO		KEVIN SCOTT HARRIS, ASSR. 117 E. ORLEANS OTSEGO, MI 49078		
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAI	LUE				
2013 8	\$1,957,700	\$2,456,500	\$2,456,500	\$498,800	
2014 8	\$2,689,500	\$2,684,100	\$2,684,100	(\$5,400)	
TAXABLE VALUE					
2013 \$	\$1,957,700	\$2,456,500	\$2,456,500	\$498,800	
2014 8	\$2,689,500	\$2,684,100	\$2,684,100	(\$5,400)	

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0768 ALLEGAN COUNTY CITY OF OTSEGO

Issued December 18, 2014

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:		
Parcel Code: Classification:	03-54-999-500- PERSONAL-IFT	03-54-999-500-82		NIFIN CORP. TAX DEPT.	
County: Assessment Unit:	ALLEGAN COUN	ALLEGAN COUNTY CITY OF OTSEGO		6035 PARKLAND BLVD. CLEVELAND, OH 44124 Assessing Officer / Equalization Director:	
School District:	OTSEGO		KEVIN SCOTT HARRIS, ASSR. 117 E. ORLEANS OTSEGO, MI 49078		
ILAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAI	L UE \$541,900	\$0	\$0	(\$541,900)	
2014	\$507,200	\$0 \$0	\$0	(\$507,200)	
TAXABLE VALU	JE				
2013	\$541,900	\$0	\$0	(\$541,900)	
2014	\$507,200	\$0	\$0	(\$507,200)	

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0769 ALLEGAN COUNTY CITY OF OTSEGO

The State Tax Commission, at a meeting held on December 16, 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: Classification: County: Assessment Unit: School District:	03-54-916-002-00 PERSONAL ALLEGAN COUNTY CITY OF OTSEGO OTSEGO		Property Owner: PARKER HANNIFIN CORP. CORPORATE TAX DEPT. 6035 PARKLAND BLVD. CLEVELAND, OH 44124 Assessing Officer / Equalization Director: KEVIN SCOTT HARRIS, ASSR. 117 E. ORLEANS OTSEGO, MI 49078	
YEAR ASSESSED VA 2013	ORIGINAL VALUATION LUE \$4,548,600	REQUESTED VALUATION \$5,557,800	APPROVED VALUATION \$5,557,800	NET INCREASE NET (DECREASE) \$1,009,200
TAXABLE VAL 2013	UE \$4,548,600	\$5,557,800	\$5,557,800	\$1,009,200

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0770 ALLEGAN COUNTY CITY OF OTSEGO

Issued December 18, 2014

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:	
Parcel Code: Classification:	03-54-999-500-83 PERSONAL-IFT		PARKER HANNIFIN CORP. CORPORATE TAX DEPT.	
County:	ALLEGAN COUN	ITY	6035 PARKLAN CLEVELAND, O	
Assessment Unit:	CITY OF OTSEG	0		/ Equalization Director:
School District:	OTSEGO		KEVIN SCOTT HARRIS, ASSR. 117 E. ORLEANS OTSEGO, MI 49078	
	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAL	.UE			
2013 \$	\$1,040,700	\$0	\$0	(\$1,040,700)
2014	\$967,200	\$0	\$0	(\$967,200)
TAXABLE VALU	JE			
2013 \$	51,040,700	\$0	\$0	(\$1,040,700)
2014	\$967,200	\$0	\$0	(\$967,200)

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0119 CASS COUNTY NEWBERG TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code: Classification:	14-080-925-0 PERSONAL	14-080-925-019-00 PERSONAL		WALTERS-DIMMICK PETROLEUM INC 1620 S. KALAMAZOO AVE. MARSHALL, MI 49068	
County:	CASS COUNT	Υ		11 43000	
Assessment Unit:	NEWBERG TV	WP.	Assessing Offic	er / Equalization Director:	
School District:	THREE RIVERS		SHALICE R. NORTHROP, ASSR. 51951 M-40 MARCELLUS, MI 49067		
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VA		¢440.007	¢440.007		
2012	\$170,984	\$118,037	\$118,037	(\$52,947)	
2013	\$155,011	\$109,569	\$109,569	(\$45,442)	
TAXABLE VALUE					
2012	\$170,984	\$118,037	\$118,037	(\$52,947)	
2013	\$155,011	\$109,569	\$109,569	(\$45,442)	

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0716 DICKINSON COUNTY BREEN TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	001-015-008-1	10	SANDOR, GARY L. & MARY E.	
Classification:	REAL		8383 30 MILE	
County:	DICKINSON CO	OUNTY	WASHINGTON	N TWP., MI 40995
Assessment Unit:	BREEN TWP.		Assessing Office	er / Equalization Director:
School District:	NORTH DICKINSON		JAMES R. WAISANEN, ASSR. W8221 SPORTSMAN CLUB ROAD IRON MOUNTAIN, MI 49801	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2012	\$6,400	\$27,900	\$27,900	\$21,500
TAXABLE VALU	JE			
2012	\$6,337	\$27,885	\$27,885	\$21,548

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0571 GENESEE COUNTY ARGENTINE TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	25-01-21-100	-017	WESLEY F. M	WESLEY F. MISHLER	
Classification:	REAL		14026 BIRD R		
County:	GENESEE CC	UNTY	BYRON, MI 4	8418	
Assessment Unit:	ARGENTINE 1	WP.	Assessing Office	er / Equalization Director:	
School District:	BYRON		LOREEN B. CASH, ASSR. 9048 SILVER LAKE ROAD LINDEN, MI 48451		
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
2014	\$0	\$92,600	\$92,600	\$92,600	
TAXABLE VALU 2014	UE \$0	\$55,644	\$55,644	\$55,644	

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0575 GENESEE COUNTY CITY OF SWARTZ CREEK

CITY OF SWARTZ CF The State Tax Commission, at a meeting held on December 16, 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: Classification: County: Assessment Unit: School District:	58-02-501-035 REAL GENESEE COUNTY CITY OF SWARTZ CREEK SWARTZ CREEK		Property Owner: MARC PARIS 5142 OXFORD CT. SWARTZ CREEK, MI 48473 Assessing Officer / Equalization Director: HEATHER J. MACDERMAID, ASSR. 8083 CIVIC DRIVE SWARTZ CREEK, MI 48473-1498	
YEAR ASSESSED VA 2014	ORIGINAL VALUATION LUE \$0	REQUESTED VALUATION \$44,600	APPROVED VALUATION \$44,600	<i>NET INCREASE NET (DECREASE)</i> \$44,600
TAXABLE VAL	UE \$0	\$39,420	\$39,420	\$39,420

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. **This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.**

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0576 HURON COUNTY LAKE TWP.

Issued December 18, 2014

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:		
Parcel Code:	3213-015-198-0	00	SMITH, ROBERT & PATRICIA LE/TRUSTS		
Classification:	REAL		4384 NEW SAN		
County:	HURON COUNT	Y	CASEVILLE, MI	48725	
Assessment Unit:	LAKE TWP.		Assessing Officer	/ Equalization Director:	
School District:	ELKTON-PIGEON-BAYPORT		VALERIE J. MCCALLUM, ASSR. P.O. BOX 429 CASEVILLE, MI 48725		
TEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAL 2013	LUE \$67,100	\$75,600	\$75,600	\$8,500	
2010	<i>\\\</i> ,100	φ/ 0,000	ψι 3,000	ψ0,000	
TAXABLE VALU	JE				
2013	\$67,100	\$75,600	\$75,600	\$8,500	

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0757 INGHAM COUNTY CITY OF EAST LANSING

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	33-20-90-50-	727-500	SECAP FINAN	ICIAL
Classification:	PERSONAL			S CENTER DR., STE 110
County:	INGHAM COU	NTY	TAMPA, FL 33	3609
Assessment Unit:	CITY OF EAS	T LANSING	Assessing Offic	er / Equalization Director:
School District:	EAST LANSING		DAVID C. LEE, ASSR. 410 ABBOTT ROAD ROOM 109 EAST LANSING, MI 48823	
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$1,600	\$0	\$0	(\$1,600)
2014	UE \$1,600	\$0	\$0	(\$1,600)

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0758 INGHAM COUNTY CITY OF EAST LANSING

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	33-20-90-50-6	33-20-90-50-690-600		FUNDING CORP.
Classification:	PERSONAL		2285 FRANKL	IN ROAD S HILLS, MI 48302
County:	INGHAM COU	NTY	BLOOMFIELD	3 TILL3, IVII 40302
Assessment Unit:	CITY OF EAST	LANSING	Assessing Office	er / Equalization Director:
School District:	EAST LANSING		DAVID C. LEE, ASSR. 410 ABBOTT ROAD ROOM 109 EAST LANSING, MI 48823	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2013	\$35,400	\$0	\$0	(\$35,400)
2014	\$36,100	\$0	\$0	(\$36,100)
TAXABLE VAL	JE			
2013	\$35,400	\$0	\$0	(\$35,400)
2014	\$36,100	\$0	\$0	(\$36,100)

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0759 INGHAM COUNTY CITY OF EAST LANSING

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code: Classification:	33-20-90-19-796-150 PERSONAL		STUDIO 101 C/O GRAY TAYLOR			
County:	INGHAM COU	NTY	4600 ATLANTA PL. LANSING, MI 48911			
Assessment Unit:	CITY OF EAST	LANSING	Assessing Offic	er / Equalization Director:		
School District:	EAST LANSING		DAVID C. LEE, ASSR. 410 ABBOTT ROAD ROOM 109 EAST LANSING, MI 48823			
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
ASSESSED VAI	LUE					
2012	\$6,000	\$0	\$0	(\$6,000)		
2013	\$6,100	\$0	\$0	(\$6,100)		
2014	\$6,200	\$0	\$0	(\$6,200)		
TAXABLE VALU	-	\$ 0	\$ 0	(\$ 2 2 2 2)		
2012	\$6,000	\$0	\$0	(\$6,000)		
2013	\$6,100	\$0	\$0	(\$6,100)		
2014	\$6,200	\$0	\$0	(\$6,200)		

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0711 INGHAM COUNTY CITY OF LANSING

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:	
Parcel Code: Classification: County:	90-33-01-62-63 PERSONAL INGHAM COUN		SIEMENS FINANCIAL SERVICES ATTN: WIILIAM FAULKNER 8440 ALLISON POINTE BLVD., STE. 300 INDIANAPOLIS, IN 46250	
Assessment Unit:	CITY OF LANSI	NG	Assessing Officer	/ Equalization Director:
School District:	LANSING		WILLIAM E. FOWLER, ASSR. 124 W. MICHIGAN AVE 3RD FLOOR LANSING, MI 48933	
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
	\$1,506,700	\$0	\$0	(\$1,506,700)
TAXABLE VALU		A -	A -	
2012 8	\$1,506,700	\$0	\$0	(\$1,506,700)

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0721 INGHAM COUNTY CITY OF MASON

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	33-19-10-16-	33-19-10-16-100-017		EFFICIENCY PRODUCTION INC.	
Classification:	REAL		685 HULL RO		
County:	INGHAM COL	JNTY	MASON, MI 4	8854	
Assessment Unit:	CITY OF MAS	ON	Assessing Offic	er / Equalization Director:	
School District:	MASON		SCOTT F. CUNNINGHAM, ASSR. 201 W. ASH STREET MASON, MI 48854		
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VA	LUE				
2012	\$1,573,010	\$1,573,010	\$1,573,010	\$0	
2013	\$1,554,730	\$1,554,730	\$1,554,730	\$0	
2014	\$1,559,110	\$1,559,110	\$1,559,110	\$0	
TAXABLE VAL	UE				
2012	\$120,643	\$1,513,812	\$1,513,812	\$1,393,169	
2013	\$123,538	\$1,550,143	\$1,550,143	\$1,426,605	
2014	\$125,514	\$1,559,110	\$1,559,110	\$1,433,596	

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0717 INGHAM COUNTY LOCKE TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	33-04-04-11-4	33-04-04-11-400-022		KEVIN R. AND GLORIA A. LEE	
Classification:	REAL		48451 HASLE PERRY, MI 48		
County:	INGHAM COU	NTY		5072	
Assessment Unit:	LOCKE TWP.		Assessing Office	er / Equalization Director:	
School District:	MORRICE		SCOTT F. CUNNINGHAM, ASSR. P.O. BOX 360 C/O HSC SERVICES INC. WILLIAMSTON, MI 48895		
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
2014	\$0	\$159,690	\$159,690	\$159,690	
TAXABLE VALUE					
2014	\$0	\$140,128	\$140,128	\$140,128	

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. **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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0719 INGHAM COUNTY MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification:	33-02-02-92-275-341 PERSONAL		BRENNER HEATING & COOLING INC 2300 E. MICHIGAN AVENUE LANSING, M I 48912-4018	
County:	INGHAM COUN	ITY		
Assessment Unit:	MERIDIAN CHA	RTER TWP.	Assessing Office	er / Equalization Director:
School District:	HASLETT		DAVID C. LEE, ASSR. 5151 MARSH ROAD OKEMOS, MI 48864	
TEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAL	LUE \$1,000	\$0	\$ 0	(\$1,000)
	<i>.,</i>	¥~	<i>t</i> o	(\$1,000)
TAXABLE VALU 2014	JE \$1,000	\$0	\$0	(\$1,000)

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0578 IOSCO COUNTY OSCODA TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County: Assessment Unit:	064-S80-005-005-00 REAL IOSCO COUNTY OSCODA TWP. OSCODA		FRANKLIN HARBAUGH C/O CARY HARBAUGH 5242 E. CARPENTER ROAD FLINT, MI 48506-4526 Assessing Officer / Equalization Director: NANCY J. SCHWICKERT, ASSR. 110 S. STATE STREET OSCODA, MI 48750	
School District:				
<i>YEAR</i> ASSESSED VAI 2014	ORIGINAL VALUATION L UE \$0	REQUESTED VALUATION \$43,500	APPROVED VALUATION \$43,500	NET INCREASE NET (DECREASE) \$43,500
TAXABLE VALU 2014	JE \$0	\$43,500	\$43,500	\$43,500

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. **This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.**

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0376 JACKSON COUNTY BLACKMAN TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code: Classification:	38-900-08-40-600-131-00 PERSONAL		WALTERS-DIMMICK PETROLEUM INC 1620 S. KALAMAZOO AVE. MARSHALL, MI 49068		
County:	JACKSON COU	NTY	MARSHALL, N	/11 49000	
Assessment Unit:	BLACKMAN TW	P.	Assessing Offic	er / Equalization Director:	
School District:	NORTHWEST		EVELYN E. MARKOWSKI, ASSR. 1990 W. PARNALL JACKSON, MI 49201		
I EAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAL		¢10 540	¢10 Е 10	(100.071)	
2012	\$47,814	\$19,543	\$19,543	(\$28,271)	
2013	\$56,689	\$31,181	\$31,181	(\$25,508)	
TAXABLE VALU	JE				
2012	\$47,814	\$19,543	\$19,543	(\$28,271)	
2013	\$56,689	\$31,181	\$31,181	(\$25,508)	

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0722 JACKSON COUNTY BLACKMAN TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	38-000-08-08-201-001-05 REAL JACKSON COUNTY		LARRY & LINDA WECKWERT 5988 MURRAY ROAD JACKSON, MI 49201-9443	
Assessment Unit:	BLACKMAN T	NP.	Assessing Offic	er / Equalization Director:
School District:	NORTHWEST		EVELYN E. MARKOWSKI, ASSR. 1990 W. PARNALL JACKSON, MI 49201	
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2013	\$0	\$16,881	\$16,881	\$16,881
TAXABLE VALU				
2013	\$0	\$16,130	\$16,130	\$16,130

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0377 KALAMAZOO COUNTY COMSTOCK TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code: Classification:	07-90-300-605 PERSONAL		1620 S. KALAI	WALTERS-DIMMICK PETROLEUM, INC. 1620 S. KALAMAZOO AVE. MARSHALL, MI 49068	
County:	KALAMAZOO C	OUNTY	WIARSHALL, W	11 49000	
Assessment Unit:	COMSTOCK TV	/P.	Assessing Offic	er / Equalization Director:	
School District:	GALESBURG-AUGUSTA		SHERRY A. BURD, ASSR. P.O. BOX 449 COMSTOCK, MI 49041		
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAL	LUE				
2012	\$80,475	\$66,835	\$66,835	(\$13,640)	
2013	\$136,137	\$123,377	\$123,377	(\$12,760)	
TAXABLE VALUE					
2012	\$80,475	\$66,835	\$66,835	(\$13,640)	
2013	\$136,137	\$123,377	\$123,377	(\$12,760)	

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0580 KENT COUNTY CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:			
Parcel Code:	41-01-51-107-8	41-01-51-107-803		P LLC		
Classification:	PERSONAL		14000 CARLSO			
County:	KENT COUNTY		PLYMOUTH, N	IN 55441		
Assessment Unit:	CITY OF GRANI	O RAPIDS	Assessing Office	r / Equalization Director:		
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503			
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
ASSESSED VAI		• • • • • • •	•	•		
2012	\$200,000	\$388,600	\$388,600	\$188,600		
2013	\$201,800	\$356,200	\$356,200	\$154,400		
TAXABLE VALU	TAXABLE VALUE					
2012	\$200,000	\$388,600	\$388,600	\$188,600		
2013	\$201,800	\$356,200	\$356,200	\$154,400		

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0581 KENT COUNTY CITY OF GRAND RAPIDS

Issued December 18, 2014

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	41-01-51-104-	695	MICHIGAN RESTAURANT GROUP INC.	
Classification:	PERSONAL		113 W. PUBLI GLASGOW, K	C SQUARE STE 200
County:	KENT COUNTY	/		
Assessment Unit:	CITY OF GRAN	ID RAPIDS	Assessing Office	er / Equalization Director:
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503	
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$11,000	\$15,100	\$15,100	\$4,100
TAXABLE VALU	JE			
2014	\$11,000	\$15,100	\$15,100	\$4,100

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0582 KENT COUNTY CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:			
Parcel Code:	41-01-51-103-	896		MICHIGAN RESTAURANT GROUP INC		
Classification:	PERSONAL		113 W. PUBLIC GLASGOW, K	C SQUARE STE 200		
County:	KENT COUNTY		GLASGOW, K	1 42141		
Assessment Unit:	CITY OF GRAN	D RAPIDS	Assessing Office	er / Equalization Director:		
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503			
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
2014	\$11,900	\$17,300	\$17,300	\$5,400		
TAXABLE VAL	UE					
2014	\$11,900	\$17,300	\$17,300	\$5,400		

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0583 KENT COUNTY CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	41-01-51-112	-228	VANERM STE	LTER LLC
Classification:	PERSONAL		549 IONIA AVE SW	
County:	KENT COUNT	Y	GRAND RAPI	DS, MI 49503-5138
Assessment Unit:	CITY OF GRA	ND RAPIDS	Assessing Offic	er / Equalization Director:
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA				
2014	\$33,200	\$50,500	\$50,500	\$17,300
TAXABLE VALU 2014		\$50 500	¢50,500	¢17 200
2014	\$33,200	\$50,500	\$50,500	\$17,300

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0584 KENT COUNTY CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	41-01-51-114-	228	NC SOLUTION	IS INC.
Classification:	PERSONAL		1940 TURNER AVE NW, STE D	
County:	KENT COUNTY	/	GRAND RAPI	DS, MI 49504
Assessment Unit:	CITY OF GRAN	ID RAPIDS	Assessing Office	er / Equalization Director:
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2014	\$100,000	\$108,600	\$108,600	\$8,600
TAXABLE VAL	UE			
2014	\$100,000	\$108,600	\$108,600	\$8,600

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0585 KENT COUNTY CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner		
Parcel Code:	41-01-51-112	41-01-51-112-412		GEORGIOS IONIA LLC	
Classification:	PERSONAL			., SW STE 140	
County:	KENT COUNT	Ϋ́	GRAND RAPII	DS, MI 49503	
Assessment Unit:	CITY OF GRA	ND RAPIDS	Assessing Offic	er / Equalization Director:	
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503		
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAI	-	\$ 10,000	\$ 10,000	A0 F0 0	
2012	\$40,300	\$42,800	\$42,800	\$2,500	
2013	\$35,800	\$38,000	\$38,000	\$2,200	
TAXABLE VALU	JE				
2012	\$40,300	\$42,800	\$42,800	\$2,500	
2013	\$35,800	\$38,000	\$38,000	\$2,200	

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0586 KENT COUNTY CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	41-03-73-710-175		C & J ENTERPRISES INC.	
Classification:	PERSONAL		415 28TH ST SE	
County:	KENT COUNTY	,	GRAND RAPI	DS, MI 49548
Assessment Unit:	CITY OF GRAN	D RAPIDS	Assessing Office	er / Equalization Director:
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAL		•	•	•
2012	\$63,200	\$84,800	\$84,800	\$21,600
2013	\$65,300	\$79,500	\$79,500	\$14,200
TAXABLE VALU	JE			
2012	\$63,200	\$84,800	\$84,800	\$21,600
2013	\$65,300	\$79,500	\$79,500	\$14,200

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0587 KENT COUNTY CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 16, 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: Classification:	41-01-51-113-2 PERSONAL	14	Property Owner: GREAT LAKES 219 CANTON S GRAND RAPID	
County:	KENT COUNTY			0, Mil 40007
Assessment Unit:	CITY OF GRANE	D RAPIDS	Assessing Officer	·/ Equalization Director:
School District:	GRAND RAPIDS		SCOTT A. ENG 300 MONROE A GRAND RAPIDS	VENUE N.W.
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAI	LUE			
2013	\$791,700	\$922,200	\$922,200	\$130,500
2014	\$784,100	\$891,700	\$891,700	\$107,600
TAXABLE VALU	JE			
2013	\$791,700	\$922,200	\$922,200	\$130,500
2014	\$784,100	\$891,700	\$891,700	\$107,600

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0724 KENT COUNTY CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	41-01-51-101-4	409	FENCE CONSULTANTS OF WEST MI	
Classification:	PERSONAL		615 ELEVENT	
County:	KENT COUNTY		GRAND RAPI	DS, MI 49504
Assessment Unit:	CITY OF GRAN	D RAPIDS	Assessing Office	er / Equalization Director:
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAL	LUE			
2013	\$23,400	\$30,000	\$30,000	\$6,600
2014	\$24,700	\$30,100	\$30,100	\$5,400
TAXABLE VALU	JE			
2013	\$23,400	\$30,000	\$30,000	\$6,600
2014	\$24,700	\$30,100	\$30,100	\$5,400

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0725 Issued December 18, 2014

CITY OF GRAND RAPIDS

KENT COUNTY

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	41-01-51-112	-702	MNEMONIX TECHNOLOGY CONSULTING		
Classification:	PERSONAL			AVE., NW STE 125	
County:	KENT COUNT	Y	GRAND RAPI	DS, MI 49504	
Assessment Unit:	CITY OF GRA	ND RAPIDS	Assessing Offic	er / Equalization Director:	
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503		
1 EAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAI 2012	\$30,000	\$39,800	\$39,800	\$9,800	
TAXABLE VALU	JE				
2012	\$30,000	\$39,800	\$39,800	\$9,800	

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0760 KENT COUNTY CITY OF KENTWOOD

Issued December 18, 2014

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	41-18-31-277	-019	REESHA LEWIS 13403 LETTERMAN ST. MORENO VALLEY, CA 92555	
Classification:	REAL			
County:	KENT COUNT	Y		
Assessment Unit:	CITY OF KEN	TWOOD	Assessing Office	er / Equalization Director:
School District:	KELLOGGSVILLE		DEBORAH K. RING, ASSR. P.O. BOX 8848 KENTWOOD, MI 49518	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE \$61,000	\$12,600	\$12,600	(\$48,400)
	JE			
2014	\$59,639	\$12,600	\$12,600	(\$47,039)

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0728 LAPEER COUNTY MARATHON TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	
Parcel Code:	013-029-015-00		MICHAEL & FRANCES OBRIEN TRUS	
Classification:	REAL		5500 WILSON	
County:	LAPEER COU	JNTY	COLUMBIAVI	LLE, MI 48421
Assessment Unit:	MARATHON	TWP.	Assessing Offic	er / Equalization Director:
School District:	LAPEER		THOMAS C. VALENTINE, ASSR. P.O. BOX 457 COLUMBIAVILLE, MI 48421	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2012	\$44,300	\$90,500	\$90,500	\$46,200
2013	\$41,300	\$87,500	\$87,500	\$46,200
2014	\$51,900	\$98,100	\$98,100	\$46,200
	UE			
2012	\$44,300	\$90,500	\$90,500	\$46,200
2013	\$41,300	\$87,500	\$87,500	\$46,200

\$88,160

2014

\$41,960

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

\$88,160

\$46,200

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0588 LEELANAU COUNTY LELAND TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	009-900-110-0	0	KEVIN BURNS/BAABAAZUZU	
Classification:	PERSONAL		1006 SAWMIL	
County:	LEELANAU COU	JNTY	LAKE LEELAN	IAU, IMI 49653
Assessment Unit:	LELAND TWP.		Assessing Office	er / Equalization Director:
School District:	LELAND		JULIE A. KROMBEEN, ASSR. P.O. BOX 1112 LELAND, MI 49654	
	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAI		#5 7 00		#F 7 00
2013	\$0	\$5,700	\$5,700	\$5,700
2014	\$0	\$5,700	\$5,700	\$5,700
TAXABLE VALU	JE			
2013	\$0	\$5,700	\$5,700	\$5,700
2014	\$0	\$5,700	\$5,700	\$5,700

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0589 LEELANAU COUNTY LELAND TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	
Parcel Code:	009-955-006-3	0	KEVIN BURNS/BAABAAZUZU	
Classification:	PERSONAL-IFT	PERSONAL-IFT		
County:	LEELANAU CO	UNTY	LAKE LEELAN	IAU, MI 49653
Assessment Unit:	LELAND TWP.		Assessing Office	er / Equalization Director:
School District:	LELAND		JULIE A. KROMBEEN, ASSR. P.O. BOX 1112 LELAND, MI 49654	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	-	\$ 0	* ~	
2013	\$5,700	\$0	\$0	(\$5,700)
2014	\$5,700	\$0	\$0	(\$5,700)
TAXABLE VAL	JE			
2013	\$5,700	\$0	\$0	(\$5,700)
2014	\$5,700	\$0	\$0	(\$5,700)

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0726 LENAWEE COUNTY CITY OF ADRIAN

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	XA0-810-007	0-00	MATTHEW CL	ARK
Classification:	REAL		122 RENFREV	= .
County:	LENAWEE CC	UNTY	ADRIAN, MI 49	9221
Assessment Unit:	CITY OF ADRI	AN	Assessing Officer / Equalization Director:	
School District:	ADRIAN		KRISTEN WETZEL, ASSR. 135 E. MAUMEE STREET ADRIAN, MI 49221	
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	LUE \$0	\$33,500	\$33,500	\$33,500
TAXABLE VAL				
2014	\$0	\$33,500	\$33,500	\$33,500

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. **This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.**

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0727 LIVINGSTON COUNTY HARTLAND TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:	:	
Parcel Code:	4708-11-300-0	28	DAVID M. & MARY M. BAIR		
Classification:	REAL		4404 SUNNY L		
County:	LIVINGSTON C	OUNTY	HARTLAND, M	11 48353	
Assessment Unit:	HARTLAND TW	′P.	Assessing Office	er / Equalization Director:	
School District:	HARTLAND	HARTI AND		JAMES B. HEASLIP, ASSR. 2655 CLARK ROAD	
			HARTLAND, MI 48353		
	ORIGINAL	REQUESTED	APPROVED	NET INCREASE	
YEAR	VALUATION	VALUATION	VALUATION	NET (DECREASE)	
ASSESSED VAL	LUE				
2012	\$168,700	\$211,600	\$211,600	\$42,900	
2013	\$181,300	\$224,900	\$224,900	\$43,600	
2014	\$188,100	\$232,400	\$232,400	\$44,300	
TAXABLE VALU	JE				
2012	\$168,700	\$211,600	\$211,600	\$42,900	
2013	\$172,748	\$216,678	\$216,678	\$43,930	
2014	\$175,511	\$220,144	\$220,144	\$44,633	

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0491 MACOMB COUNTY CITY OF EASTPOINTE

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	13-36-430-008	3	JEFFREY AND AMBER ELLISON	
Classification:	REAL		14710 VERON EASTPOINTE,	
County:	MACOMB COU	NTY	EASTFOINTE,	111 40021
Assessment Unit:	CITY OF EAST	POINTE	Assessing Office	er / Equalization Director:
School District:	EAST DETROIT		MARCIA K. WEREDICK, ASSR. 23200 GRATIOT EASTPOINTE, MI 48021	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAI		•	•	•
2013	\$24,100	\$24,630	\$24,630	\$530
2014	\$22,830	\$24,270	\$24,270	\$1,440
TAXABLE VALU	JE			
2013	\$24,100	\$24,630	\$24,630	\$530
2014	\$22,830	\$24,270	\$24,270	\$1,440

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0592 MACOMB COUNTY CITY OF EASTPOINTE

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	14-31-255-03	31	KATHLEEN ANN KOSMAL	
Classification:	REAL	REAL		ANT
County:	MACOMB CO	UNTY	EASTPOINTE	, MI 48021
Assessment Unit:	CITY OF EAS	TPOINTE	Assessing Offic	er / Equalization Director:
School District:	EAST DETROIT		MARCIA K. WEREDICK, ASSR. 23200 GRATIOT EASTPOINTE, MI 48021	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2012	\$21,730	\$23,860	\$23,860	\$2,130
2013	\$20,610	\$22,690	\$22,690	\$2,080
2014	\$20,290	\$23,080	\$23,080	\$2,790
TAXABLE VAL	UE			
2012	\$21,730	\$23,860	\$23,860	\$2,130
2013	\$20,610	\$22,690	\$22,690	\$2,080

\$23,080

2014

\$20,290

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

\$23,080

\$2,790

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0593 MACOMB COUNTY CITY OF EASTPOINTE

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:	
Parcel Code:	14-32-201-031		PETER & RITA SKIRPAN	
Classification:	REAL		PO BOX 361	MI 40040
County:	MACOMB COUN	TY	MT. CLEMENS,	IVII 48046
Assessment Unit:	CITY OF EASTPO	OINTE	Assessing Officer	/ Equalization Director:
School District:	EAST DETROIT		MARCIA K. WEREDICK, ASSR. 23200 GRATIOT EASTPOINTE, MI 48021	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAL				
2013	\$16,370	\$21,720	\$21,720	\$5,350
2014	\$17,650	\$24,050	\$24,050	\$6,400
TAXABLE VALU	JE			
2013	\$16,370	\$21,720	\$21,720	\$5,350
2014	\$16,631	\$23,031	\$23,031	\$6,400

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0594 MACOMB COUNTY CITY OF EASTPOINTE

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	14-30-152-01	13	JUDITH PROPERTIES, LLC	
Classification:	REAL		13129 KINGS	
County:	MACOMB CO	UNTY	HUNTINGTON	I WOODS, MI 48070
Assessment Unit:	CITY OF EAS	TPOINTE	Assessing Offic	er / Equalization Director:
School District:	EAST DETROIT		MARCIA K. WEREDICK, ASSR. 23200 GRATIOT EASTPOINTE, MI 48021	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2012	\$27,520	\$26,880	\$26,880	(\$640)
2013	\$26,130	\$28,830	\$28,830	\$2,700
2014	\$25,770	\$28,435	\$28,435	\$2,665
TAXABLE VAL	UE			
2012	\$27,520	\$26,880	\$26,880	(\$640)
2013	\$26,130	\$28,830	\$28,830	\$2,700
2014	\$25,770	\$28,435	\$28,435	\$2,665

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0595 MACOMB COUNTY CITY OF EASTPOINTE

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	14-29-376-04	41	ALICE HALL		
Classification:	REAL		17615 NINE M		
County:	MACOMB CO	UNTY	EASTPOINTE	, MI 48021	
Assessment Ur	nit: CITY OF EAS	TPOINTE	Assessing Offic	er / Equalization Director:	
School District	EAST DETRO	EAST DETROIT		MARCIA K. WEREDICK, ASSR. 23200 GRATIOT EASTPOINTE, MI 48021	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED					
2013	\$18,590	\$21,000	\$21,000	\$2,410	
2014	\$18,800	\$20,800	\$20,800	\$2,000	
TAXABLE V	ALUE				
2013	\$18,590	\$21,000	\$21,000	\$2,410	
2014	\$18,800	\$20,800	\$20,800	\$2,000	

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0596 MACOMB COUNTY CITY OF EASTPOINTE

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	14-30-181-028	1	RAYMON F. JACKSON	
Classification:	REAL	REAL		UD
County:	MACOMB COUI	NTY	EASTPOINTE,	MI 48021
-	CITY OF EASTR	POINTE	Assessing Office	er / Equalization Director:
School District:	EAST DETROIT		MARCIA K. WEREDICK, ASSR. 23200 GRATIOT EASTPOINTE, MI 48021	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAI				
2013	\$25,160	\$26,580	\$26,580	\$1,420
2014	\$24,780	\$26,180	\$26,180	\$1,400
TAXABLE VALU	JE			
2013	\$25,160	\$26,580	\$26,580	\$1,420
2014	\$24,780	\$26,180	\$26,180	\$1,400

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0597 MACOMB COUNTY CITY OF EASTPOINTE

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	14-30-477-014	Ļ	KJ CRAWFORD AND B MANOOGIAN	
Classification:	REAL		22744 SHAKE	
County:	MACOMB COU	NTY	EASTPOINTE,	, MI 48021
Assessment Unit:	CITY OF EAST	POINTE	Assessing Office	er / Equalization Director:
School District:	EAST DETROIT		MARCIA K. WEREDICK, ASSR. 23200 GRATIOT EASTPOINTE, MI 48021	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAL				
2013	\$0	\$16,180	\$16,180	\$16,180
2014	\$0	\$15,760	\$15,760	\$15,760
TAXABLE VALU	JE			
2013	\$0	\$16,180	\$16,180	\$16,180
2014	\$0	\$15,760	\$15,760	\$15,760

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0598 MACOMB COUNTY CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	14-26-154-00	2	SHANNON M.	THOMAS
Classification:	REAL		22469 LANGE	
County:	MACOMB COU	JNTY	ST. CLAIR SH	ORES, MI 48080
Assessment Unit:	CITY OF ST. C	LAIR SHORES	Assessing Offic	er / Equalization Director:
School District:	LAKEVIEW		TERI L. SOCIA, ASSR. 27600 JEFFERSON CIRCLE DRIVE ST. CLAIR SHORES,MI 48081	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA 2014	LUE \$0	\$81,600	\$81,600	\$81,600
TAXABLE VAL	UE \$0	\$81,600	\$81,600	\$81,600

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0729 MACOMB COUNTY CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	14-10-276-04	6		JESSE STEWART & KELLY HOULIHAN		
Classification:	REAL	REAL		22015 FRANCIS		
County:	MACOMB COL	JNTY	ST. CLAIR SH	ORES, MI 48082		
Assessment Unit:	CITY OF ST. C	LAIR SHORES	Assessing Offic	er / Equalization Director:		
School District:	LAKESHORE		TERI L. SOCIA, ASSR. 27600 JEFFERSON CIRCLE DRIVE ST. CLAIR SHORES,MI 48081			
YFAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
ASSESSED VA	LUE					
2013	\$0	\$79,400	\$79,400	\$79,400		
2014	\$0	\$82,300	\$82,300	\$82,300		
TAXABLE VALUE						
2013	\$0	\$77,000	\$77,000	\$77,000		
2014	\$0	\$79,400	\$79,400	\$79,400		

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. **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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0730 MACOMB COUNTY CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	14-27-376-03	31	DAVID & NADINE SMITH	
Classification:	REAL	REAL		R LAKE
County:	MACOMB CO	UNTY	ST. CLAIR SH	ORES, MI 48080
Assessment Unit:	CITY OF ST. (CLAIR SHORES	Assessing Office	er / Equalization Director:
School District:	SOUTH LAKE		TERI L. SOCIA, ASSR. 27600 JEFFERSON CIRCLE DRIVE ST. CLAIR SHORES,MI 48081	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA		•	•	• • • • • •
2014	\$58,600	\$65,000	\$65,000	\$6,400
2014		\$65.000	\$65 000	¢6 400
2014	\$58,600	\$65,000	\$65,000	\$6,400

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0761 MACOMB COUNTY CITY OF ST. CLAIR SHORES

Issued December 18, 2014

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	14-27-330-0 <i>°</i>	18	RICK & RENEE DELEERSNYDER	
Classification:	REAL	REAL		WAY
County:	MACOMB CO	UNTY	ST. CLAIR SH	ORES, MI 48080
Assessment Unit:	CITY OF ST.	CLAIR SHORES	Assessing Offic	er / Equalization Director:
School District:	SOUTH LAKE		TERI L. SOCIA, ASSR. 27600 JEFFERSON CIRCLE DRIVE ST. CLAIR SHORES,MI 48081	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2012	\$63,400	\$68,300	\$68,300	\$4,900
2013	\$62,200	\$67,100	\$67,100	\$4,900
2014	\$65,800	\$70,900	\$70,900	\$5,100
TAXABLE VAL	.UE			
2012	\$63,400	\$68,300	\$68,300	\$4,900

\$67,100

\$68,100

2013

2014

\$62,200

\$63,100

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.

\$67,100

\$68,100

\$4,900

\$5,000

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0590 MACOMB COUNTY SHELBY TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code: Classification:	23-07-32-152-005 REAL		ERIC TREVOR & MERNICE LLOYD 46150 SOUTH MANITOU CT. SHELBY TWP., MI 48317		
County:	MACOMB CO	UNTY	ONEEDT TWI	.,	
Assessment Unit:	SHELBY TWP		Assessing Offic	er / Equalization Director:	
School District:	UTICA		MATTHEW J. SCHMIDT, ASSR. 52700 VAN DYKE SHELBY TWP., MI 48316-3572		
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VA		# 447.000	# 44 7 000		
2014	\$21,800	\$117,200	\$117,200	\$95,400	
TAXABLE VALUE					
2014	\$21,800	\$117,200	\$117,200	\$95,400	

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0591 MACOMB COUNTY SHELBY TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	23-07-18-203	-039	DEMANSKI, DEAN A. AND CHERYL		
Classification:	REAL	REAL		3298 LAKESIDE DRIVE SHELBY TOWNSHIP, MI 48316	
County:	MACOMB COL	JNTY	SHELDT TOW	NOTIF, IVII 40310	
Assessment Unit:	SHELBY TWP.		Assessing Office	er / Equalization Director:	
School District:	UTICA		MATTHEW J. SCHMIDT, ASSR. 52700 VAN DYKE SHELBY TWP., MI 48316-3572		
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
2014	\$0	\$87,800	\$87,800	\$87,800	
		\$ 22,222	\$ 22,222	\$ 22,222	
2014	\$0	\$83,690	\$83,690	\$83,690	

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0561 MACOMB COUNTY WASHINGTON TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	24-200-0871	1-01	SIEMENS FINANCIAL SERVICES INC	
Classification:	PERSONAL			POINTE BLVD STE 300
County:	MACOMB CO	UNTY	INDIANAPOLI	5, IN 46250
Assessment Unit:	WASHINGTO	N TWP.	Assessing Offic	er / Equalization Director:
School District:	ROMEO		DEBRA K. SUSALLA, ASSR. 57900 VAN DYKE WASHINGTON, MI 48094	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2012	\$94,290	\$49,735	\$49,735	(\$44,555)
TAXABLE VAL	UE			
2012	\$94,290	\$49,735	\$49,735	(\$44,555)

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0667 OAKLAND COUNTY CITY OF HAZEL PARK

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	28-25-35-454	-004	BART J TINDER	
Classification:	REAL	REAL		N AVE
County:	OAKLAND CC	OUNTY	HAZEL PARK, MI 48030	
Assessment Unit:	CITY OF HAZ	EL PARK	Assessing Offic	er / Equalization Director:
School District:	HAZEL PARK		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341	
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$1,870	\$8,820	\$8,820	\$6,950
TAXABLE VALU 2014	UE \$1,870	\$8,820	\$8,820	\$6,950

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0668 OAKLAND COUNTY CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	44-99-01-021	1-040	ARGON TOOL INC		
Classification:	PERSONAL		32309 MILTON RD		
County:	OAKLAND CC	DUNTY	MADISON HT	S., MI 48071	
Assessment Unit:	CITY OF MAD	ISON HEIGHTS	Assessing Offic	er / Equalization Director:	
School District:	LAMPHERE		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 100 PONTIAC, MI 48341		
ILAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAI		* ***	* ~~~~~	* ~~ - ~~	
2012	\$49,610	\$88,200	\$88,200	\$38,590	
2013	\$49,080	\$83,550	\$83,550	\$34,470	
TAXABLE VALU	JE				
2012	\$49,610	\$88,200	\$88,200	\$38,590	
2013	\$49,080	\$83,550	\$83,550	\$34,470	

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0669 OAKLAND COUNTY CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:	:
Parcel Code:	44-99-01-008	-011	FRESENIUS MEDICAL CARE 25780 COMMERCE RD	
Classification:	PERSONAL		MADISON HTS	
County:	OAKLAND CO	UNTY		
Assessment Unit:	CITY OF MADI	SON HEIGHTS	Assessing Office	er / Equalization Director:
School District:	MADISON		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2014	\$154,270	\$164,240	\$164,240	\$9,970
TAXABLE VALU		* • • • • • •	* • • • • • •	* • • • •
2014	\$154,270	\$164,240	\$164,240	\$9,970

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0731 OAKLAND COUNTY CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	44-25-02-227	-016	MADISON FOURTEEN	
Classification:	REAL			RAPH RD., STE 333
County:	OAKLAND CO	UNTY	FRANKLIN, MI	48025
Assessment Unit:	CITY OF MAD	ISON HEIGHTS	Assessing Officer / Equalization Director:	
School District:	LAMPHERE		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 PONTIAC, MI 48341	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE			
2014	\$250,300	\$418,790	\$418,790	\$168,490
2014	\$167,850	\$360,790	\$360,790	\$192,940

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0670 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-003 REAL OAKLAND COUNTY		PLTC III REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$1,800	\$1,800	\$1,800
TAXABLE VALU 2014	JE \$0	\$1,800	\$1,800	\$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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0671 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-002 REAL OAKLAND COUNTY		PLTC III REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$1,800	\$1,800	\$1,800
TAXABLE VALU 2014	JE \$0	\$1,800	\$1,800	\$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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0672 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-001 REAL OAKLAND COUNTY		PLTC III REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIE	BER, ASSR. TH LK RD. STE. 1000 W
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	LUE \$0	\$1,800	\$1,800	\$1,800
TAXABLE VAL	UE			
2014	\$0	\$1,800	\$1,800	\$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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0673 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-251-003 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIE	BER, ASSR. TH LK RD. STE. 1000 W
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	LUE \$0	\$2,400	\$2,400	\$2,400
TAXABLE VAL	UE			
2014	\$0	\$2,400	\$2,400	\$2,400

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0674 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-251-002 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEI	BER, ASSR. H LK RD. STE. 1000 W
ILAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAI 2014	LUE \$0	\$1,550	\$1,550	\$1,550
TAXABLE VALU 2014	JE \$0	\$1,550	\$1,550	\$1,550

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0675 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-186-002 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PONT	IAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEI	BER, ASSR. TH LK RD. STE. 1000 W
	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$14,000	\$14,000	\$14,000
TAXABLE VALU	JE			
2014	\$0	\$14,000	\$14,000	\$14,000

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0676 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-180-003 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIE	BER, ASSR. TH LK RD. STE. 1000 W
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$8,800	\$8,800	\$8,800
TAXABLE VAL	UE			
2014	\$0	\$8,800	\$8,800	\$8,800

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0677 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-006 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEI	BER, ASSR. TH LK RD. STE. 1000 W
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	LUE \$0	\$1,800	\$1,800	\$1,800
TAXABLE VALU 2014	JE \$0	\$1,800	\$1,800	\$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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0678 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-005 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEI	BER, ASSR. TH LK RD. STE. 1000 W
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	LUE \$0	\$1,800	\$1,800	\$1,800
2014	S0	\$1,800	\$1,800	\$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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0679 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-004 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PONT	ΓIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEI	BER, ASSR. TH LK RD. STE. 1000 W
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$1,800	\$1,800	\$1,800
TAXABLE VALU 2014	JE \$0	\$1,800	\$1,800	\$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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0680 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-008 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIE	BER, ASSR. TH LK RD. STE. 1000 W
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$1,280	\$1,280	\$1,280
TAXABLE VALU 2014	JE \$0	\$1,280	\$1,280	\$1,280

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0681 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-007 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEI	BER, ASSR. TH LK RD. STE. 1000 W
ILAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA	LUE \$0	\$1,800	\$1,800	\$1,800
2014	JE \$0	\$1,800	\$1,800	\$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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0682 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-010 REAL OAKLAND COUNTY		PLTC III REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIE	BER, ASSR. H LK RD. STE. 1000 W
ILAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAI 2014	L UE \$0	\$1,480	¢1 490	¢1 400
2014	φŪ	Φ1,400	\$1,480	\$1,480
TAXABLE VALU 2014	JE \$0	\$1,480	\$1,480	\$1,480
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The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0683 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-252-009 REAL OAKLAND COUNTY		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Offic	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIE	BER, ASSR. TH LK RD. STE. 1000 W
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$1,550	\$1,550	\$1,550
TAXABLE VALU 2014	JE \$0	\$1,550	\$1,550	\$1,550

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0684 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-2 REAL OAKLAND CO		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	LUE \$0	\$1,800	\$1,800	\$1,800
TAXABLE VALU 2014	JE \$0	\$1,800	\$1,800	\$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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0685 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-2 REAL OAKLAND CO		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$2,600	\$2,600	\$2,600
TAXABLE VALU 2014	S0	\$2,600	\$2,600	\$2,600

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0686 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code: Classification: County:	63-64-14-32-2 REAL OAKLAND CO		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304		
Assessment Unit:	CITY OF PONT	ΓIAC	Assessing Office	er / Equalization Director:	
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341		
	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAL 2014	\$0	\$1,720	\$1,720	\$1,720	
TAXABLE VALU 2014	JE \$0	\$1,720	\$1,720	\$1,720	

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0687 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-2 REAL OAKLAND CO		PLTC III REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$2,400	\$2,400	\$2,400
TAXABLE VALU 2014	JE \$0	\$2,400	\$2,400	\$2,400

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0688 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-2 REAL OAKLAND CO		PLTC III REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PONT	ΓIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
YEAR ASSESSED VAL	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	LUE \$0	\$1,840	\$1,840	\$1,840
	15			
TAXABLE VALU 2014	JE \$0	\$1,840	\$1,840	\$1,840

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0689 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-2 REAL OAKLAND CO		PLTC III REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$1,550	\$1,550	\$1,550
TAXABLE VALU 2014	JE \$0	\$1,550	\$1,550	\$1,550

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0690 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification:	63-64-14-32-2 REAL	255-003		STMENT LLC WARD AVE #108 HILLS, MI 48304
County:	OAKLAND CO	UNTY	DECOMINED	THEEO, WI 40004
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	LUE \$0	\$2,750	\$2,750	\$2,750
TAXABLE VALU 2014	JE \$0	\$2,750	\$2,750	\$2,750

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0691 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification: County:	63-64-14-32-4 REAL OAKLAND CO		PLTC IV REALTY INVESTMENT LLC 39221 WOODWARD AVE #108 BLOOMFIELD HILLS, MI 48304	
Assessment Unit:	CITY OF PON	TIAC	Assessing Office	er / Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
ILAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAI 2014	LUE \$0	\$2,750	\$2,750	\$2,750
TAXABLE VALU 2014	JE \$0	\$2,750	\$2,750	\$2,750

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0732 OAKLAND COUNTY CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:	
Parcel Code: Classification: County:	64-14-32-178-003 REAL OAKLAND COUNTY		PLTC I REALTY INVESTMENT LLC 39221 WOODWARD AVE, UNIT 108 BLOOMFIELD HILLS, MI 48304-5163	
Assessment Unit:	CITY OF PONTIA	AC	Assessing Officer	/ Equalization Director:
School District:	PONTIAC		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341	
ILAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAL	_UE \$73,630	\$115,120	\$115,120	\$41,490
2017	ψ <i>ι</i> 0,000	ψ110,120	ψ110,120	φ-1,+30
TAXABLE VALU	IF			
2014	\$73,630	\$115,120	\$115,120	\$41,490

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0692 OAKLAND COUNTY CITY OF ROYAL OAK

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification:	72-99-00-014 PERSONAL	-128	IMPULSE MONITORING INC 10420 LITTLE PATUXENT PKWY 20 CORPORATE STREET STE 250	
County:	OAKLAND CO	UNTY	COLUMBIA, N	ID 21044
Assessment Unit:	CITY OF ROYA	AL OAK	Assessing Offic	er / Equalization Director:
School District:	ROYAL OAK		JAMES M. GEIERMANN, ASSR. 211 S. WILLIAMS STREET ROYAL OAK, MI 48067	
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2013	\$0	\$2,920	\$2,920	\$2,920
2013	JE \$0	\$2,920	\$2,920	\$2,920

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0733 OAKLAND COUNTY CITY OF ROYAL OAK

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	72-99-00-010	72-99-00-010-139		CARDINAL HEALTH 200 LLC	
Classification:	PERSONAL		7000 CARDIN DUBLIN, OH		
County:	OAKLAND CO	JNTY	- , -		
Assessment Unit:	CITY OF ROYA	AL OAK	Assessing Office	er / Equalization Director:	
School District:	ROYAL OAK		JAMES M. GEIERMANN, ASSR. 211 S. WILLIAMS STREET ROYAL OAK, MI 48067		
TEAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
2014	\$0	\$18,180	\$18,180	\$18,180	
TAXABLE VALU 2014	UE \$0	\$18,180	\$18,180	\$18,180	
ASSESSED VAI 2014 TAXABLE VALU	VALUATION LUE \$0	VALUATION \$18,180	VALUATION \$18,180	NET (DECREASE) \$18,180	

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0734 OAKLAND COUNTY CITY OF WIXOM

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	96-99-00-005	5-077	GOLDER ASSOCIATES	
Classification:	PERSONAL	PERSONAL		LEE TUCKER RD.
County:	OAKLAND CC	UNTY	ATLANTA, GA	30301
Assessment Unit:	CITY OF WIX	MC	Assessing Offic	er / Equalization Director:
School District:	WALLED LAKE		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA		• · · ·	• · · ·	•
2014	\$39,440	\$41,770	\$41,770	\$2,330
TAXABLE VAL	UE \$39,440	\$41,770	\$41,770	\$2,330
2017	ψ00,440	ψ+1,770	ψ+1,770	ψ2,000

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0600 OAKLAND COUNTY MILFORD TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	63-L-16-05-37	6-002	RUBIN, GABRIELA			
Classification:	REAL			881 LANGLEY CT		
County:	OAKLAND COU	JNTY	ROCHESTER HILLS, MI 49309			
Assessment Unit:	MILFORD TWP		Assessing Offic	er / Equalization Director:		
School District:	HURON VALLEY		DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 V PONTIAC, MI 48341			
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
2014	\$0	\$370	\$370	\$370		
TAXABLE VALU 2014	UE \$0	\$370	\$370	\$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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0666 OAKLAND COUNTY SPRINGFIELD TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	U-07-07-100-0	027	TODD STANISZEWSKI			
Classification:	REAL			13955 RATTALEE LAKE RD		
County:	OAKLAND CO	UNTY	DAVISBURG,	IVII 48350		
Assessment Unit:	SPRINGFIELD	TWP.	Assessing Offic	er / Equalization Director:		
School District:	HOLLY AREA		VICKI L. SIEVERS, ASSR. 12000 DAVISBURG ROAD DAVISBURG, MI 48350			
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
2014	LUE \$0	\$151,400	\$151,400	\$151,400		
TAXABLE VAL	UE \$0	\$144,080	\$144,080	\$144,080		

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0735 OTTAWA COUNTY GRAND HAVEN TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code: Classification:	70-07-02-129 REAL		MAUREEN A. & MICHAEL W. SCOTT 16037 LAKE AVENUE GRAND HAVEN, MI 49417	
County:	OTTAWA COU			
Assessment Unit:	GRAND HAVE	N TWP.	Assessing Office	er / Equalization Director:
School District:	GRAND HAVEN		DENISE M. CHALIFOUX, ASSR. 13300 168TH STREET GRAND HAVEN, MI 49417	
YEAR ASSESSED VAI	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2014	\$0	\$125,000	\$125,000	\$125,000
		. ,		
TAXABLE VALU				
2014	\$0	\$88,579	\$88,579	\$88,579

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0736 OTTAWA COUNTY PARK TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code: Classification: County:	70-15-35-351-016 REAL OTTAWA COUNTY		GREGG F. STEKETEE, DECEASED C/O HILLARY DINE 5124 GAHAN ST., NE ROCKFORD, MI 49341		
Assessment Unit: School District:	PARK TWP.		Assessing Offic ALLEN NYKAN 52 152ND AVE HOLLAND, MI	INUE	
YEAR ASSESSED VAI 2014	ORIGINAL VALUATION L UE \$63,800	REQUESTED VALUATION \$63,800	APPROVED VALUATION \$63,800	NET INCREASE NET (DECREASE) \$0	
TAXABLE VALU 2014	JE \$0	\$57,589	\$57,589	\$57,589	

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0379 SAINT JOSEPH COUNTY CITY OF THREE RIVERS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	
Parcel Code:	051-000-222-	-25	WALTERS-DIMMICK PETROLEUM, INC.	
Classification:	PERSONAL		1620 S. KALA	
County:	SAINT JOSEF	H COUNTY	MARSHALL, N	49000
Assessment Unit:	CITY OF THR	EE RIVERS	Assessing Offic	er / Equalization Director:
School District:	THREE RIVERS		KEVIN SCOTT HARRIS, ASSR. 333 W. MICHIGAN AVENUE, CITY HALL THREE RIVERS, MI 49093	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA		* • • - • •		
2012	\$45,600	\$34,500	\$34,500	(\$11,100)
TAXABLE VAL	UE			
2012	\$45,600	\$34,500	\$34,500	(\$11,100)

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0378 SAINT JOSEPH COUNTY NOTTAWA TWP.

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:		
Parcel Code: Classification:	75-042-000-250-00 PERSONAL		WALTERS-DIMMICK PETROLEUM, INC 1620 S. KALAMAZOO AVE.		
County:	SAINT JOSEPH	COUNTY	MARSHALL, N	11 49068	
Assessment Unit:	NOTTAWA TWP	P.	Assessing Office	er / Equalization Director:	
School District:	CENTREVILLE		BENJAMIN A. BROUSSEAU, ASSR. P.O. BOX 68 CENTREVILLE, MI 49032		
I EAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAL 2012	L UE \$78,300	\$69,896	\$69,896	(\$8,404)	
TAXABLE VALU	JE				
2012	\$78,300	\$69,896	\$69,896	(\$8,404)	

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0653 WASHTENAW COUNTY CITY OF CHELSEA

Issued December 18, 2014

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	06-99-30-074	I-019	KEN MARTIN PHOTOGRAPHY		
Classification:	PERSONAL	PERSONAL		T	
County:	WASHTENAW	/ COUNTY	CHELSEA, MI	48118	
Assessment Unit:	CITY OF CHE	LSEA	Assessing Offic	er / Equalization Director:	
School District:	CHELSEA		TRACY L. HAYLEY, ASSR. 38110 EXECUTIVE DRIVE STE. 20 WESTLAND, MI 48185		
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
2012	\$1,250	\$0	\$0	(\$1,250)	
TAXABLE VAL	UE				
2012	\$1,250	\$0	\$0	(\$1,250)	

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0703 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	22038184		WASHINGTON, LESLIE JR		
Classification:	REAL		18637 STRAT		
County:	WAYNE COUN		DETROIT, MI 48235		
Assessment Unit:	CITY OF DETF	ROIT	Assessing Office	er / Equalization Director:	
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226		
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
2012	\$0	\$997	\$997	\$997	
TAXABLE VAL 2012	UE \$0	\$997	\$997	\$997	

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0704 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	27120246		WASHINGTON	WASHINGTON, LESLIE JR		
Classification:	REAL	REAL		HMOOR		
County:	WAYNE COUN		DETROIT, MI	48235		
Assessment Unit:	CITY OF DETR	ROIT	Assessing Office	er / Equalization Director:		
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226			
YEAR ASSESSED VA	ORIGINAL VALUATION LUE	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
2012	\$0	\$33,808	\$33,808	\$33,808		
TAXABLE VAL	UE					
2012	\$0	\$33,808	\$33,808	\$33,808		

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0705 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:		
Parcel Code:	16016092-99		MATTY, SHAHER		
Classification:	REAL	REAL		ROAD	
County:			TROY, MI 480		
Assessment Unit:	CITY OF DETRO	UI	Assessing Office	er / Equalization Director:	
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226		
YEAR ASSESSED VA		REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
2012	\$727,208	\$226,766	\$226,766	(\$500,442)	
		\$000 7 00	\$000 7 00	(\$500.440)	
2012	\$727,208	\$226,766	\$226,766	(\$500,442)	

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0737 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	01990652.00)	DONNYS FUN	DONNYS FUNKY BROADWAY INC.		
Classification:	PERSONAL	PERSONAL		ADWAY		
County:	WAYNE COU	NTY	DETROIT, MI	48226		
Assessment Unit:	CITY OF DET	ROIT	Assessing Office	er / Equalization Director:		
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226			
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
2013	\$3,530	\$12,750	\$12,750	\$9,220		
TAXABLE VAL						
2013	\$3,530	\$12,750	\$12,750	\$9,220		

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0738 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:			
Parcel Code:	02991912.10		SMITHGROUF	SMITHGROUP JJR, INC.		
Classification:	PERSONAL	PERSONAL		D STE 1700		
County:	WAYNE COUNT	ΓY	DETROIT, MI	48226		
•	CITY OF DETRO	TIC	Assessing Office	er / Equalization Director:		
School District:	DETROIT		GARY L. EVAN 2 WOODWARI	GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226		
YEAR ASSESSED VA 2013	ORIGINAL VALUATION LUE \$220,630	REQUESTED VALUATION \$260,690	APPROVED VALUATION \$260,690	NET INCREASE NET (DECREASE) \$40,060		
TAXABLE VAL	UE \$220,630	\$260,690	\$260,690	\$40,060		

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0739 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	02991912.01		HURON CAPITAL PARTNERS		
Classification:	PERSONAL	PERSONAL		500 GRISWOLD ST., STE 2700	
County:	WAYNE COU	NTY	DETROIT, MI	48226	
Assessment Unit:	CITY OF DET	ROIT	Assessing Office	er / Equalization Director:	
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226		
YEAR ASSESSED VA	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
2013	\$81,930	\$140,450	\$140,450	\$58,520	
TAXABLE VAL 2013	UE \$81,930	\$140,450	\$140,450	\$58,520	
	<i>*</i> - · ,	+ · · - , ·	÷ · · · · · · · · · · · · · · · · · · ·	+,	

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0740 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	02991572.10		GOODBY, SILVERSTEIN & PARTNERS			
Classification:	PERSONAL	PERSONAL		2111 WOODWARD AVE., STE 1200		
County:	WAYNE COUNT	ΓY	DETROIT, MI	48201-3421		
5	CITY OF DETRO		Assessing Office	er / Equalization Director:		
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226			
YEAR ASSESSED VA 2013	ORIGINAL VALUATION LUE \$141,320	REQUESTED VALUATION \$167,690	APPROVED VALUATION \$167,690	NET INCREASE NET (DECREASE) \$26,370		
TAXABLE VAL 2013	UE \$141,320	\$167,690	\$167,690	\$26,370		

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).

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0741 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

		Property Owner:			
01991830.01		CLARK HILL PLC			
PERSONAL	PERSONAL		500 WOODWARD AVE., STE 3500		
WAYNE COUNT	٦Y	DETROIT, MI	48226		
CITY OF DETRO	CITY OF DETROIT		er / Equalization Director:		
DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226			
ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
\$634,060	\$717,640	\$717,640	\$83,580		
JE \$634,030	\$717,640	\$717,640	\$83,610		
	PERSONAL WAYNE COUNT CITY OF DETRO DETROIT ORIGINAL VALUATION UE \$634,060	PERSONAL WAYNE COUNTY CITY OF DETROIT DETROIT ORIGINAL VALUATION VALUATION S634,060 \$717,640	01991830.01CLARK HILL PPERSONAL500 WOODWAWAYNE COUNTYDETROIT, MICITY OF DETROITAssessing OfficeDETROITQARY L. EVAN2 WOODWARDDETROIT, MIORIGINALREQUESTEDVALUATIONVALUATIONUE\$634,060\$717,640\$717,640		

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0742 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	17990238.00)	GRAHAM PRINTING INC.			
Classification:	PERSONAL			8620 GRATIOT AVE.		
County:	WAYNE COU	NTY	DETROIT, MI	48213-2931		
Assessment Unit:	CITY OF DET	ROIT	Assessing Offic	er / Equalization Director:		
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226			
YEAR ASSESSED VA	ORIGINAL VALUATION LUE	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
2013	\$5,350	\$10,710	\$10,710	\$5,360		
TAXABLE VAL 2013	UE \$5,350	\$10,710	\$10,710	\$5,360		
2010	ψ0,000	ψ i0,7 i0	ψ i0,7i0	ψ0,000		

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0743 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:	:	
Parcel Code:	01990206.06		DIGITAS INC		
Classification:	PERSONAL			79 MADISON AVE.	
County:	WAYNE COUN	ΓY	NEW YORK, N	IY 10016	
5	CITY OF DETR		Assossing Office	Assessing Officer / Equalization Director:	
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226		
YEAR ASSESSED VA 2013	ORIGINAL VALUATION LUE \$278,210	REQUESTED VALUATION \$396,150	APPROVED VALUATION \$396,150	NET INCREASE NET (DECREASE) \$117,940	
TAXABLE VAL 2013	UE \$278,210	\$396,150	\$396,150	\$117,940	

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0744 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	15990498.03		E L MECHANICAL			
Classification:	PERSONAL			6401 E. SEVEN MILE RD.		
County:	WAYNE COU	WAYNE COUNTY		48234-2828		
Assessment Unit:	CITY OF DET	ROIT	Assessing Offic	er / Equalization Director:		
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226			
YEAR ASSESSED VA	ORIGINAL VALUATION LUE	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
2013	\$53,310	\$118,280	\$118,280	\$64,970		
TAXABLE VAL	UE \$53,310	\$118,280	\$118,280	\$64,970		
	. ,	. ,	. , -	. ,		

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0745 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	02991857.52		MILBERG LLP			
Classification:	PERSONAL			777 WOODWARD AVE., STE 890 DETROIT, MI 48226-3589		
County:	WAYNE COUN	TY	DETROIT, MI			
Assessment Unit:	CITY OF DETR	ΟΙΤ	Assessing Office	er / Equalization Director:		
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226			
YEAR ASSESSED VA 2013	ORIGINAL VALUATION LUE \$20,770	REQUESTED VALUATION \$61,920	APPROVED VALUATION \$61,920	NET INCREASE NET (DECREASE) \$41,150		
TAXABLE VALU 2013	UE \$20,770	\$61,920	\$61,920	\$41,150		

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0746 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code: Classification: County: Assessment Unit:	18990690.35 PERSONAL WAYNE COUNTY CITY OF DETROIT DETROIT		DETROIT FRESH FISH & CHICKEN MARKET 10515 JOY ROAD DETROIT, MI 48204 Assessing Officer / Equalization Director: GARY L. EVANKO, ASSR.			
School District:			2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226			
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
ASSESSED VA	LUE					
2013	\$27,170	\$6,402	\$6,402	(\$20,768)		
TAXABLE VALUE						
2013	\$27,170	\$6,402	\$6,402	(\$20,768)		

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

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

Douglas B. Roberts Chairperson



Issued December 18, 2014

Docket Number: 154-14-0762 WAYNE COUNTY CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:			
Parcel Code:	01009092-3		MINA, ANSAR				
Classification:	REAL	REAL		40145 DENBIGH			
County:	WAYNE COUN	NTY	STERLING HE	STERLING HEIGHTS, MI 48310			
Assessment Unit:	CITY OF DETR	ROIT	Assessing Office	er / Equalization Director:			
School District:	DETROIT		GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226				
YEAR ASSESSED VA 2012	ORIGINAL VALUATION LUE \$19,947	REQUESTED VALUATION \$1,163	APPROVED VALUATION \$1,163	NET INCREASE NET (DECREASE) (\$18,784)			
2012	ψ10,047	ψ1,100	ψ1,100	(\$10,104)			
	TAXABLE VALUE						
2012	\$9,371	\$726	\$726	(\$8,645)			

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0749 WAYNE COUNTY CITY OF HARPER WOODS

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:	
Parcel Code:	42-999-00-013	5-010	BURLINGTON COAT FACTORY OF MI#732 PO BOX 4900		
Classification:	PERSONAL	PERSONAL		, AZ 85261-4900	
County:	WAYNE COUNT	Υ	SCOTTSDALL	, AZ 05201-4900	
Assessment Unit:	CITY OF HARPE	ER WOODS	Assessing Office	er / Equalization Director:	
School District:	HARPER WOODS		HOLLY ANN COZZA, ASSR. 19617 HARPER AVENUE HARPER WOODS, MI 48225		
ILAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAL		¢270.900	¢270.900	\$4,000	
	\$266,800	\$270,800	\$270,800	\$4,000	
2013	\$256,600	\$263,000	\$263,000	\$6,400	
TAXABLE VALU	JE				
2012	\$266,800	\$270,800	\$270,800	\$4,000	
2013	\$256,600	\$263,000	\$263,000	\$6,400	

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0750 WAYNE COUNTY CITY OF LINCOLN PARK

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:		
Parcel Code: Classification:	45-999-00-1609 PERSONAL	9-010	THE KROGER COMPANY OF MI PROPERTY TAX - 7TH FLR. 1014 VINE STREET		
County:	WAYNE COUNT	Y	CINCINNATI, O		
Assessment Unit:	CITY OF LINCOL	_N PARK	Assessing Officer	/ Equalization Director:	
School District:	LINCOLN PARK		ANTHONY F. FUOCO, ASSR. 1917 LINDEN DEARBORN, MI 48124		
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)	
ASSESSED VAL	-				
2012	\$682,800	\$735,100	\$735,100	\$52,300	
2013	\$621,400	\$674,000	\$674,000	\$52,600	
TAXABLE VALU	JE				
2012	\$682,800	\$735,100	\$735,100	\$52,300	
2013	\$621,400	\$674,000	\$674,000	\$52,600	

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0751 WAYNE COUNTY CITY OF LINCOLN PARK

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:
Parcel Code:	82-45-999-00	-3905-006	PAUL M. POLYVIOU, DDS PC 3784 DIX	
Classification:	PERSONAL	PERSONAL		RK, MI 48146
County:	WAYNE COUN	NTY		(K, WI 40140
Assessment Unit:	CITY OF LINC	OLN PARK	Assessing Office	er / Equalization Director:
School District:	LINCOLN PARK		ANTHONY F. FUOCO, ASSR. 1917 LINDEN DEARBORN, MI 48124	
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VA		•	• · ·	•
2013	\$92,700	\$115,700	\$115,700	\$23,000
2014	\$214,500	\$196,800	\$196,800	(\$17,700)
TAXABLE VALU	JE			
2013	\$92,700	\$115,700	\$115,700	\$23,000
2014	\$214,500	\$196,800	\$196,800	(\$17,700)

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0752 WAYNE COUNTY CITY OF LINCOLN PARK

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	
Parcel Code:	45-999-00-46	570-013	DOWNRIVER DRUGS	
Classification:	PERSONAL WAYNE COUNTY		4045 DIX LINCOLN PARK, MI 48146	
County:				
Assessment Unit:	CITY OF LINCOLN PARK		Assessing Officer / Equalization Director: ANTHONY F. FUOCO, ASSR. 1917 LINDEN DEARBORN, MI 48124	
School District:	LINCOLN PARK			
ILAN	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VAI 2013	\$5,000	\$58,100	\$58,100	\$53,100
TAXABLE VALU 2013	JE \$5,000	\$58,100	\$58,100	\$53,100

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0755 WAYNE COUNTY CITY OF LINCOLN PARK

The State Tax Commission, at a meeting held on December 16, 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: Classification: County: Assessment Unit:	45-999-00-2304-000 PERSONAL WAYNE COUNTY CITY OF LINCOLN PARK LINCOLN PARK		Property Owner: PIERINO FROZEN FOODS, INC. 1695 SOUTHFIELD LINCOLN PARK, MI 48146 Assessing Officer / Equalization Director: ANTHONY F. FUOCO, ASSR. 1917 LINDEN DEARBORN, MI 48124	
School District:				
YEAR ASSESSED VA 2013	ORIGINAL VALUATION LUE \$449,700	REQUESTED VALUATION \$522,000	APPROVED VALUATION \$522,000	NET INCREASE NET (DECREASE) \$72,300
TAXABLE VALU 2013	UE \$449,700	\$522,000	\$522,000	\$72,300

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).

Douglas B. Roberts Chairperson



Docket Number: 154-14-0763 WAYNE COUNTY CITY OF LINCOLN PARK

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner:			
Parcel Code:	45-999-00-4192-010		NES RENTALS OF LINCOLN PARK 150 3RD AVE., S., STE 2020 NASHVILLE, TN 37201			
Classification:	PERSONAL					
County:	WAYNE COUNTY					
Assessment Unit:	CITY OF LINCOLN PARK		Assessing Officer / Equalization Director:			
School District:	LINCOLN PARK		ANTHONY F. FUOCO, ASSR. 1917 LINDEN DEARBORN, MI 48124			
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
ASSESSED VAL						
2012	\$1,132,800	\$1,218,900	\$1,218,900	\$86,100		
2013	\$847,600	\$1,585,300	\$1,585,300	\$737,700		
TAXABLE VALUE						
2012	\$1,132,800	\$1,218,900	\$1,218,900	\$86,100		
2013	\$847,600	\$1,585,300	\$1,585,300	\$737,700		

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

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

Douglas B. Roberts Chairperson



Docket Number: 154-14-0706 WAYNE COUNTY CITY OF RIVERVIEW

The State Tax Commission, at a meeting held on December 16, 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.

			Property Owner	:		
Parcel Code:	51-999-00-05	595-000	MIRAGE JEWELERS			
Classification:	PERSONAL	PERSONAL		17763 FORT ST		
County:	WAYNE COUNTY		RIVERVIEW, MI 48193			
Assessment Unit:	CITY OF RIVERVIEW		Assessing Officer / Equalization Director:			
School District:	RIVERVIEW		CHRISTINE L. KUHN, ASSR. 14100 CIVIC CENTER DRIVE RIVERVIEW, MI 48193			
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)		
ASSESSED VA 2013	\$97,300	\$115,100	\$115,100	\$17,800		
TAXABLE VALUE						
2013	\$97,300	\$115,100	\$115,100	\$17,800		

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

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

Douglas B. Roberts Chairperson

