

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

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

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

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

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

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

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

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

**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0941**  
**ANTRIM COUNTY**  
**CENTRAL LAKE TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	05-42-975-008-00	Property Owner:	CENTRAL LAKE ARMOR EXPRESS INC
Classification:	REAL-IFT		P.O. BOX 516
County:	ANTRIM COUNTY		CENTRAL LAKE, MI 49622
Assessment Unit:	CENTRAL LAKE TWP.	Assessing Officer / Equalization Director:	JAMES A. KELLER, ASSR.
School District:	CENTRAL LAKE		P.O. BOX 748
			CENTRAL LAKE, MI 49622

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$4,600	\$4,600	\$4,600
2014	\$0	\$4,600	\$4,600	\$4,600
<b>TAXABLE VALUE</b>				
2013	\$0	\$4,600	\$4,600	\$4,600
2014	\$0	\$4,600	\$4,600	\$4,600

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0942  
ANTRIM COUNTY  
CENTRAL LAKE TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	05-42-975-007-00	Property Owner:	CENTRAL LAKE ARMOR EXPRESS INC
Classification:	PERSONAL-IFT		P.O. BOX 516
County:	ANTRIM COUNTY		CENTRAL LAKE, MI 49622
Assessment Unit:	CENTRAL LAKE TWP.	Assessing Officer / Equalization Director:	JAMES A. KELLER, ASSR.
School District:	CENTRAL LAKE		P.O. BOX 748
			CENTRAL LAKE, MI 49622

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$19,300	\$19,300	\$19,300
2013	\$0	\$63,900	\$63,900	\$63,900
2014	\$0	\$55,600	\$55,600	\$55,600
<b>TAXABLE VALUE</b>				
2012	\$0	\$19,300	\$19,300	\$19,300
2013	\$0	\$63,900	\$63,900	\$63,900
2014	\$0	\$55,600	\$55,600	\$55,600

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0943**  
**ANTRIM COUNTY**  
**CENTRAL LAKE TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


<p>Parcel Code: 05-02-975-020-00          Classification: PERSONAL-IFT          County: ANTRIM COUNTY          Assessment Unit: CENTRAL LAKE TWP.            School District: CENTRAL LAKE</p>	<p>Property Owner:          CENTRAL LAKE ARMOR EXPRESS INC          P.O. BOX 516          CENTRAL LAKE, MI 49622            Assessing Officer / Equalization Director:          JAMES A. KELLER, ASSR.          P.O. BOX 748          CENTRAL LAKE, MI 49622</p>
--	--

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$0	\$165,000	\$165,000	\$165,000
2013	\$0	\$163,200	\$163,200	\$163,200
2014	\$0	\$142,700	\$142,700	\$142,700
<b>TAXABLE VALUE</b>				
2012	\$0	\$165,000	\$165,000	\$165,000
2013	\$0	\$163,200	\$163,200	\$163,200
2014	\$0	\$142,700	\$142,700	\$142,700

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0865**  
**ARENAC COUNTY**  
**CITY OF STANDISH**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 040-1-400-000-278-00 Classification: REAL County: ARENAC COUNTY Assessment Unit: CITY OF STANDISH  School District: STANDISH STERLING	Property Owner: ANDREW F. & JUDITH E. RADATZ 3710 SAGATOO ROAD PO BOX 969 STANDISH, MI 48658  Assessing Officer / Equalization Director: MARY B. WOJTOWICZ, ASSR. 399 E. BEAVER ST., P.O. BOX 726 STANDISH, MI 48658-0726
---	--


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$21,200	\$21,200	\$21,200	\$0
 <b>TAXABLE VALUE</b>				
2014	\$0	\$20,828	\$20,828	\$20,828

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

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0945  
BARRY COUNTY  
THORNAPPLE TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	08-14-002-001-00	Property Owner:	KENNETH L. & THELMA R ROZEMA TRUST
Classification:	REAL		8855 PARMALEE ROAD
County:	BARRY COUNTY		MIDDLEVILLE, MI 49333
Assessment Unit:	THORNAPPLE TWP.	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN, ASSR.
School District:	THORNAPPLE-KELLOGG		10472 RIVER BLUFF TRAIL
			ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$74,100	\$54,800	\$54,800	(\$19,300)
<b>TAXABLE VALUE</b>				
2012	\$73,017	\$54,800	\$54,800	(\$18,217)

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0867  
GENESEE COUNTY  
ATLAS TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	02-19-651-020	Property Owner:	RAMESH MISRA
Classification:	REAL		1229 HEATHERWOODE ROAD
County:	GENESEE COUNTY		FLINT, MI 48532
Assessment Unit:	ATLAS TWP.	Assessing Officer / Equalization Director:	CARRIE K. BOCK, ASSR.
School District:	GOODRICH		P.O. BOX 277
			GOODRICH, MI 48438-0277

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$19,800	\$29,600	\$29,600	\$9,800
2013	\$24,000	\$34,900	\$34,900	\$10,900
2014	\$24,000	\$36,800	\$36,800	\$12,800
<b>TAXABLE VALUE</b>				
2012	\$19,800	\$29,600	\$29,600	\$9,800
2013	\$20,275	\$30,310	\$30,310	\$10,035
2014	\$20,599	\$30,794	\$30,794	\$10,195

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0868**  
**GENESEE COUNTY**  
**FLUSHING TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

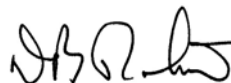
Parcel Code:	25-08-10-300-003	Property Owner:	SPALENY, STEVEN F
Classification:	REAL		7238 N. SEYMOUR ROAD
County:	GENESEE COUNTY		FLUSHING, MI 48433
Assessment Unit:	FLUSHING TWP.	Assessing Officer / Equalization Director:	DENNIS A. JUDSON, ASSR.
School District:	FLUSHING		6524 N. SEYMOUR ROAD
			FLUSHING, MI 48433

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$111,100	\$95,000	\$95,000	(\$16,100)
2013	\$109,500	\$93,600	\$93,600	(\$15,900)
<b>TAXABLE VALUE</b>				
2012	\$111,100	\$95,000	\$95,000	(\$16,100)
2013	\$109,500	\$93,600	\$93,600	(\$15,900)

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

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

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

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





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0947**  
**GENESEE COUNTY**  
**GENESEE TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	11-18-551-240	Property Owner:	DEBORAH RICHER
Classification:	REAL		1059 TERRY AVE
County:	GENESEE COUNTY		MT MORRIS, MI 48458
Assessment Unit:	GENESEE TWP.	Assessing Officer / Equalization Director:	CARRIE K. BOCK, ASSR.
School District:	BEECHER		P.O. BOX 215
			GENESEE, MI 48437

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$300	\$3,400	\$3,400	\$3,100
2013	\$400	\$3,400	\$3,400	\$3,000
2014	\$400	\$3,400	\$3,400	\$3,000
<b>TAXABLE VALUE</b>				
2012	\$300	\$3,400	\$3,400	\$3,100
2013	\$307	\$3,400	\$3,400	\$3,093
2014	\$311	\$3,400	\$3,400	\$3,089

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0948  
GENESEE COUNTY  
VIENNA TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	18-90-014-026	Property Owner:	HERTZ RENTAL EQUIPMENT CORP
Classification:	PERSONAL		C/O DUFF & PHELPS
County:	GENESEE COUNTY		P.O. BOX 2629
Assessment Unit:	VIENNA TWP.		ADDISON, TX 75001
School District:	CLIO	Assessing Officer / Equalization Director:	BRADLEY J. BEACH, ASSR.
			3400 W. VIENNA ROAD
			CLIO, MI 48420

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$5,000	\$23,200	\$23,200	\$18,200
<b>TAXABLE VALUE</b>				
2014	\$5,000	\$23,200	\$23,200	\$18,200

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0869  
GLADWIN COUNTY  
SAGE TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	26-120-027-300-006-00	Property Owner:	JAMES MCMULLEN (DECEASED)
Classification:	REAL		4369 PRATT LAKE ROAD
County:	GLADWIN COUNTY		GLADWIN, MI 48624
Assessment Unit:	SAGE TWP.	Assessing Officer / Equalization Director:	KIP D. FRITCHER, ASSR.
School District:	GLADWIN		4569 CHAPPEL DAM ROAD
			GLADWIN, MI 48624

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$64,350	\$64,350	\$64,350
<b>TAXABLE VALUE</b>				
2014	\$0	\$64,350	\$64,350	\$64,350

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-1034  
GRATIOT COUNTY  
FULTON TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-800-015-00	Property Owner:	GAROLD L. & RHONDA A. TROCHLIL
Classification:	REAL		9111 LAKESIDE DR.
County:	GRATIOT COUNTY		PERRINTON, MI 48871
Assessment Unit:	FULTON TWP.	Assessing Officer / Equalization Director:	CHARLES S. ZEMLA, ASSR.
School District:	FULTON		P.O. BOX 98
			ST. JOHNS, MI 48879

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$94,000	\$94,000	\$94,000
<b>TAXABLE VALUE</b>				
2014	\$0	\$94,000	\$94,000	\$94,000


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.

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0871**  
**INGHAM COUNTY**  
**DELHI CHARTER TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

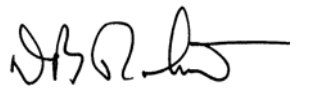
Parcel Code:	33-25-05-90-938-005	Property Owner:	A S K
Classification:	PERSONAL		3125 SOVEREIGN DRIVE, STE. B
County:	INGHAM COUNTY		LANSING, MI 48911
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	NICOLE HUDSON, ASSR.
School District:	HOLT		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$35,300	\$52,000	\$52,000	\$16,700
<b>TAXABLE VALUE</b>				
2014	\$35,300	\$52,000	\$52,000	\$16,700

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0872**  
**INGHAM COUNTY**  
**LESLIE TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


<p>Parcel Code: 33-14-14-35-400-011          Classification: REAL          County: INGHAM COUNTY          Assessment Unit: LESLIE TWP.          School District: LESLIE</p>	<p>Property Owner:          PROCOPIO GUY D. &amp; KARA L.          5340 PEACOCK ROAD          LESLIE, MI 49251</p> <p>Assessing Officer / Equalization Director:          SHERYL A. FEAZEL, ASSR.          P.O. BOX 577          LESLIE, MI 49251</p>
---	---

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$95,500	\$96,550	\$96,550	\$1,050
2013	\$96,150	\$97,200	\$97,200	\$1,050
2014	\$107,200	\$108,200	\$108,200	\$1,000
<b>TAXABLE VALUE</b>				
2012	\$95,500	\$96,550	\$96,550	\$1,050
2013	\$96,150	\$97,200	\$97,200	\$1,050
2014	\$97,650	\$98,650	\$98,650	\$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).

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0873**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	33-02-02-90-530-017	Property Owner:	LASER LIGHT LLC
Classification:	PERSONAL		5550 LBJ FREEWAY, SUITE 800
County:	INGHAM COUNTY		DALLAS, TX 75261
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$27,300	\$27,300	\$27,300
<b>TAXABLE VALUE</b>				
2014	\$0	\$27,300	\$27,300	\$27,300

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0876  
INGHAM COUNTY  
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	33-02-02-90-528-935	Property Owner:	DMX, INC.
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	INGHAM COUNTY		FORT MILL, SC 29708
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$300	\$900	\$900	\$600
<b>TAXABLE VALUE</b>				
2014	\$300	\$900	\$900	\$600

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

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

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

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





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0970  
IOSCO COUNTY  
CITY OF TAWAS CITY

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	132-011-042-004-00	Property Owner:	SHARON L. BAUER
Classification:	REAL		512 NINTH AVE.
County:	IOSCO COUNTY		TAWAS CITY, MI 48763
Assessment Unit:	CITY OF TAWAS CITY	Assessing Officer / Equalization Director:	RHONDA L. SELLS, ASSR.
School District:	TAWAS		P.O. BOX 568
			TAWAS CITY, MI 48764-0568

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$19,000	\$19,000	\$19,000
<b>TAXABLE VALUE</b>				
2014	\$0	\$18,796	\$18,796	\$18,796


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

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

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0879  
KENT COUNTY  
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-14-20-351-027	Property Owner:	JOHN CEBELAK
Classification:	REAL		439 EMERALD AVE NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$35,000	\$35,000	\$35,000
<b>TAXABLE VALUE</b>				
2014	\$0	\$35,000	\$35,000	\$35,000


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.

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0880**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

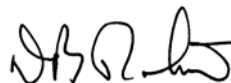
Parcel Code:	41-01-51-113-351	Property Owner:	FITNESS 19 MI 272 LLC
Classification:	PERSONAL		1243 LEONARD ST. NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49505
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$50,000	\$111,700	\$111,700	\$61,700
2013	\$60,000	\$95,100	\$95,100	\$35,100
<b>TAXABLE VALUE</b>				
2012	\$50,000	\$111,700	\$111,700	\$61,700
2013	\$60,000	\$95,100	\$95,100	\$35,100

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0949**  
**KENT COUNTY**  
**CITY OF KENTWOOD**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 41-18-31-352-679 Classification: REAL County: KENT COUNTY Assessment Unit: CITY OF KENTWOOD  School District: KENTWOOD</p>	<p>Property Owner: WILLIAM J HESS 5942 LA CASA CT S.E. KENTWOOD, MI 49508  Assessing Officer / Equalization Director: DEBORAH K. RING, ASSR. P.O. BOX 8848 KENTWOOD, MI 49518</p>
--	---


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$1,200	\$1,200	\$1,200
 <b>TAXABLE VALUE</b>				
2014	\$0	\$1,200	\$1,200	\$1,200

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

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0881  
KENT COUNTY  
CITY OF WYOMING

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-17-14-351-009	Property Owner:	ANDREA AND BRIAN W. STICKLER JR.
Classification:	REAL		1508 PLAS ST. SW
County:	KENT COUNTY		WYOMING, MI 49509
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	EUGENE A. VOGAN, ASSR.
School District:	WYOMING		P.O. BOX 905
			WYOMING, MI 49509-0905

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$41,100	\$41,100	\$41,100
<b>TAXABLE VALUE</b>				
2014	\$0	\$39,928	\$39,928	\$39,928


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

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

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0914  
KENT COUNTY  
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

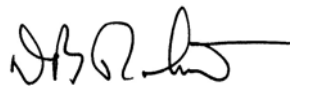
Parcel Code:	41-10-30-455-019	Property Owner:	DUSTIN MEYERS
Classification:	REAL		12555 PINE ISLAND DR NE
County:	KENT COUNTY		SPARTA, MI 49345
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN, ASSR.
School District:	COMSTOCK PARK		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$80,300	\$135,200	\$135,200	\$54,900
<b>TAXABLE VALUE</b>				
2014	\$54,113	\$109,113	\$109,113	\$55,000

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0882  
LEELANAU COUNTY  
SOLON TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	45010-029-011-00	Property Owner:	FRANK FLEES (TRUSTEE GREGORY FLEES)
Classification:	REAL		3961 E. WHITE ROAD
County:	LEELANAU COUNTY		CEDAR, MI 49621
Assessment Unit:	SOLON TWP.	Assessing Officer / Equalization Director:	MARCIE L. HESTER, ASSR.
			7728 S. STACHNIK ROAD
School District:	GLEN LAKE		MAPLE CITY, MI 49664

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$301,600	\$301,600	\$301,600
<b>TAXABLE VALUE</b>				
2014	\$0	\$164,650	\$164,650	\$164,650


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

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

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0972  
MACKINAC COUNTY  
GARFIELD TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	49-004-560-030-50	Property Owner:	JOHN K. WATKINS II
Classification:	REAL		6027 MITCHAW ROAD
County:	MACKINAC COUNTY		SYLVANIA, OH 43560
Assessment Unit:	GARFIELD TWP.	Assessing Officer / Equalization Director:	DALE E. NELSON, ASSR.
School District:	ENGADINE		3119 INGALSBE ROAD
			ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$4,500	\$4,500	\$4,500
2013	\$0	\$4,500	\$4,500	\$4,500
2014	\$0	\$4,500	\$4,500	\$4,500
<b>TAXABLE VALUE</b>				
2012	\$0	\$4,500	\$4,500	\$4,500
2013	\$0	\$4,500	\$4,500	\$4,500
2014	\$0	\$4,500	\$4,500	\$4,500

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

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

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

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





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0950**  
**MACOMB COUNTY**  
**BRUCE TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	14-01-90-026-031	Property Owner:	MUZAK LLC
Classification:	PERSONAL		3318 LAKEMONT BLVD
County:	MACOMB COUNTY		FORT MILL, SC 29708
Assessment Unit:	BRUCE TWP.	Assessing Officer / Equalization Director:	LISA C. GRIFFIN, ASSR.
School District:	ROMEO		223 E. GATES
			ROMEO, MI 48065

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$130	\$130	\$130
2014	\$0	\$120	\$120	\$120
<b>TAXABLE VALUE</b>				
2013	\$0	\$130	\$130	\$130
2014	\$0	\$120	\$120	\$120

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0884**  
**MACOMB COUNTY**  
**CITY OF ROSEVILLE**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

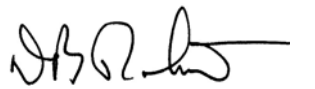
Parcel Code:	290-26280-55	Property Owner:	CSL PLASMA, INC. - 10077
Classification:	PERSONAL		1020 FIRST AVENUE
County:	MACOMB COUNTY		KING OF PRUSSIA, PA 19406
Assessment Unit:	CITY OF ROSEVILLE	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN, ASSR.
School District:	ROSEVILLE		29777 GRATIOT, BOX 290
			ROSEVILLE, MI 48066

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$209,790	\$216,410	\$216,410	\$6,620
<b>TAXABLE VALUE</b>				
2014	\$209,790	\$216,410	\$216,410	\$6,620

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0885**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	35-02-300-001	Property Owner:	TOM MACERI & SON
Classification:	PERSONAL		23000 INDUSTRIAL DRIVE WEST.
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48080
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	SOUTH LAKE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES,MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$67,500	\$110,400	\$110,400	\$42,900
2013	\$66,600	\$109,200	\$109,200	\$42,600
2014	\$60,400	\$96,700	\$96,700	\$36,300
<b>TAXABLE VALUE</b>				
2012	\$67,500	\$110,400	\$110,400	\$42,900
2013	\$66,600	\$109,200	\$109,200	\$42,600
2014	\$60,400	\$96,700	\$96,700	\$36,300

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0887**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	14-27-304-026	Property Owner:	NATALIE G. MILLER
Classification:	REAL		21620 BLACKBURN
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48080
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$41,600	\$45,400	\$45,400	\$3,800
2013	\$41,100	\$45,000	\$45,000	\$3,900
2014	\$42,800	\$46,800	\$46,800	\$4,000
<b>TAXABLE VALUE</b>				
2012	\$41,600	\$45,400	\$45,400	\$3,800
2013	\$41,100	\$45,000	\$45,000	\$3,900
2014	\$41,700	\$45,700	\$45,700	\$4,000

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0888  
MACOMB COUNTY  
CITY OF WARREN

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

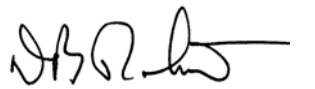
Parcel Code:	99-06-930-696	Property Owner:	DELL EQUIPMENT FUNDING
Classification:	PERSONAL		ATTN: PROPERTY TAX DEPT.
County:	MACOMB COUNTY		ONE DELL WAY, RRA-35
Assessment Unit:	CITY OF WARREN		ROUND ROCK, TX 78682
		Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$258,087	\$258,087	\$258,087
<b>TAXABLE VALUE</b>				
2014	\$0	\$258,087	\$258,087	\$258,087

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0517**  
**MACOMB COUNTY**  
**CLINTON TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	16-11-47-213-074	Property Owner:	ALLEGRA DIRECT COMMUNICATIONS
Classification:	PERSONAL		44200 GARFIELD
County:	MACOMB COUNTY		CLINTON TWP., MI 48038
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	CHIPPEWA VALLEY		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$94,100	\$248,300	\$248,300	\$154,200
2013	\$94,500	\$324,640	\$324,640	\$230,140
2014	\$95,500	\$516,500	\$516,500	\$421,000
<b>TAXABLE VALUE</b>				
2012	\$94,100	\$248,300	\$248,300	\$154,200
2013	\$94,500	\$324,640	\$324,640	\$230,140
2014	\$95,500	\$516,500	\$516,500	\$421,000

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0883**  
**MACOMB COUNTY**  
**CLINTON TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	16-11-48-250-120	Property Owner:	GALUI CONSTRUCTION INC
Classification:	PERSONAL		33805 HARPER
County:	MACOMB COUNTY		CLINTON TOWNSHIP, MI 48035
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	L'ANSE CREUSE		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$87,000	\$165,300	\$165,300	\$78,300
<b>TAXABLE VALUE</b>				
2013	\$87,000	\$165,300	\$165,300	\$78,300

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0951  
MACOMB COUNTY  
SHELBY TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-07-16-259-005	Property Owner:	TIBOR FABIAN
Classification:	REAL		7112 CHATSWORTH DRIVE
County:	MACOMB COUNTY		SHELBY TWP., MI 48316
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$50,600	\$50,600	\$50,600
<b>TAXABLE VALUE</b>				
2014	\$0	\$49,500	\$49,500	\$49,500


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

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

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

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

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

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





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-1035**  
**MACOMB COUNTY**  
**SHELBY TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

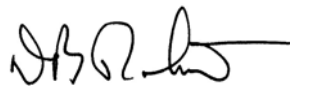
Parcel Code:	23-07-90-051-438	Property Owner:	WABASHA LEASING LLC
Classification:	PERSONAL		386 WABASHA ST. N., STE. 1200
County:	MACOMB COUNTY		SAINT PAUL, MN 55102
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$41,900	\$21,150	\$21,150	(\$20,750)
<b>TAXABLE VALUE</b>				
2012	\$41,900	\$21,150	\$21,150	(\$20,750)

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0973  
MECOSTA COUNTY  
MECOSTA TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	54-09-013-005-850	Property Owner:	ROGER L MARTIN & SCOT M. MARTIN
Classification:	REAL		10309 MILLERDALE ROAD
County:	MECOSTA COUNTY		STANWOOD, MI 49346
Assessment Unit:	MECOSTA TWP.	Assessing Officer / Equalization Director:	MICHELE G. GRAHAM, ASSR.
School District:	MORLEY STANWOOD		119729 11 MILE ROAD
			BIG RAPIDS, MI 49307

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$9,700	\$19,500	\$19,500	\$9,800
<b>TAXABLE VALUE</b>				
2014	\$9,700	\$19,500	\$19,500	\$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).

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0889**  
**MONTMORENCY COUNTY**  
**ALBERT TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	60-001-931-000-004-00	Property Owner:	HB CARBIDE
Classification:	PERSONAL		PO BOX 376
County:	MONTMORENCY COUNTY		FARMINGTON, MI 48335
Assessment Unit:	ALBERT TWP.	Assessing Officer / Equalization Director:	DEBRA L. DOWNING, ASSR.
School District:	JOHANNESBURG LEWISTON		P.O. BOX 153
			LEWISTON, MI 49756

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$663,450	\$663,450	\$663,450
2014	\$0	\$590,500	\$590,500	\$590,500
<b>TAXABLE VALUE</b>				
2013	\$0	\$663,450	\$663,450	\$663,450
2014	\$0	\$590,500	\$590,500	\$590,500

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0940  
MUSKEGON COUNTY  
CASNOVIA TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

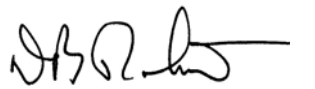
Parcel Code:	61-13-011-400-0001-00	Property Owner:	BAKER, ALTON L. & TONIA S.
Classification:	REAL		805 SMITH ROAD
County:	MUSKEGON COUNTY		BAILEY, MI 49303
Assessment Unit:	CASNOVIA TWP.	Assessing Officer / Equalization Director:	CARL S. SCHUITEMA, ASSR.
School District:	GRANT		15306 FRUITRIDGE AVE.
			KENT CITY, MI 49330

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$34,500	\$34,500	\$34,500
2014	\$0	\$38,000	\$38,000	\$38,000
<b>TAXABLE VALUE</b>				
2013	\$0	\$9,655	\$9,655	\$9,655
2014	\$0	\$9,809	\$9,809	\$9,809

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0954  
MUSKEGON COUNTY  
FRUITLAND TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-06-120-200-0002-15	Property Owner:	DOMINIQUE R DAOUST
Classification:	REAL		4769 RILEY THOMPSON RD
County:	MUSKEGON COUNTY		WHITEHALL, MI 49461
Assessment Unit:	FRUITLAND TWP.	Assessing Officer / Equalization Director:	SUSAN K. BOWEN, ASSR.
School District:	WHITEHALL		4545 NESTROM ROAD
			WHITEHALL, MI 49461

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$80,800	\$80,800	\$80,800
<b>TAXABLE VALUE</b>				
2014	\$0	\$74,574	\$74,574	\$74,574

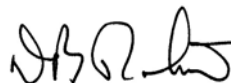
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-1036**  
**MUSKEGON COUNTY**  
**SULLIVAN TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	61-16-016-300-0001-00	Property Owner:	JKL FARMS LLC
Classification:	REAL		5005 JENSON ROAD
County:	MUSKEGON COUNTY		FRUITPORT, MI 49415
Assessment Unit:	SULLIVAN TWP.	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	RAVENNA		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$46,000	\$152,800	\$152,800	\$106,800
2013	\$46,000	\$148,200	\$148,200	\$102,200
2014	\$43,700	\$150,000	\$150,000	\$106,300
<b>TAXABLE VALUE</b>				
2012	\$19,623	\$127,923	\$127,923	\$108,300
2013	\$20,093	\$130,993	\$130,993	\$110,900
2014	\$20,414	\$133,089	\$133,089	\$112,675

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

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

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

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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 19, 2015

Docket Number: 154-14-0960  
OAKLAND COUNTY  
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 02-99-00-091-044  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF AUBURN HILLS  
  
School District: PONTIAC

Property Owner:  
HILTON SUITES OF AUBURN HILLS  
601 CARLSON PKWY STE 200  
MINNETONKA, MN 55305  
  
Assessing Officer / Equalization Director:  
MICHEAL R. LOHMEIER, ASSR.  
1827 N. SQUIRREL ROAD  
AUBURN HILLS, MI 48326


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$876,450	\$1,421,130	\$1,421,130	\$544,680
2014	\$957,800	\$1,467,580	\$1,467,580	\$509,780
<b>TAXABLE VALUE</b>				
2013	\$876,450	\$1,421,130	\$1,421,130	\$544,680
2014	\$957,800	\$1,467,580	\$1,467,580	\$509,780

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

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

This order may be 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 changes in the tax year from 2013 to 2014 and from 2014 to 2013.

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0516**  
**OAKLAND COUNTY**  
**CITY OF ROCHESTER HILLS**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	70-99-00-150-788	Property Owner:	ALLEGRA DIRECT COMMUNICATIONS
Classification:	PERSONAL		633 EAST SOUTH BOULEVARD
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48307-5355
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT A. DAWSON, ASSR.
School District:	ROCHESTER		1000 ROCHESTER HILLS DRIVE
			ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$50,000	\$764,730	\$764,730	\$714,730
<b>TAXABLE VALUE</b>				
2014	\$50,000	\$764,730	\$764,730	\$714,730

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

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

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

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





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0894**  
**OAKLAND COUNTY**  
**CITY OF ROYAL OAK**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	72-99-00-041-775	Property Owner:	OLSEN MANUFACTURING CO. INC.,
Classification:	PERSONAL		PO BOX 309
County:	OAKLAND COUNTY		ROYAL OAK, MI 48068-0309
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 S. WILLIAMS STREET
			ROYAL OAK, MI 48067

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$128,200	\$142,780	\$142,780	\$14,580
<b>TAXABLE VALUE</b>				
2014	\$128,200	\$142,780	\$142,780	\$14,580

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0974**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	76-99-44-096-974	Property Owner:	METRO INTERNATIONAL TRADE SVS
Classification:	PERSONAL		6850 MIDDLEBELT ROAD
County:	OAKLAND COUNTY		ROMULUS, MI 48170
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$12,240	\$12,240	\$12,240
<b>TAXABLE VALUE</b>				
2013	\$0	\$12,240	\$12,240	\$12,240

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0975**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	76-99-79-116-014	Property Owner:	DAKO NORTH AMERICA INC
Classification:	PERSONAL		ATTN: TAX DEPT.
County:	OAKLAND COUNTY		PO BOX 163
Assessment Unit:	CITY OF SOUTHFIELD		RICHWOOD, OH 48344-0163
School District:	SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$2,260	\$2,260	\$2,260
2013	\$0	\$1,940	\$1,940	\$1,940
2014	\$0	\$1,730	\$1,730	\$1,730
<b>TAXABLE VALUE</b>				
2012	\$0	\$2,260	\$2,260	\$2,260
2013	\$0	\$1,940	\$1,940	\$1,940
2014	\$0	\$1,730	\$1,730	\$1,730

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0892  
OAKLAND COUNTY  
LYON TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	K-21-33-351-003	Property Owner:	FOUR SEASONS LAND HOLDINGS CO., LLC
Classification:	REAL		32233 SCHOOLCRAFT ROAD, STE. 110
County:	OAKLAND COUNTY		LIVONIA, MI 48150-4320
Assessment Unit:	LYON TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$452,380	\$452,380	\$452,380
<b>TAXABLE VALUE</b>				
2014	\$0	\$452,380	\$452,380	\$452,380

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0693**  
**OGEMAW COUNTY**  
**FOSTER TWP.**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


<p>Parcel Code: 65-004-300-018-00 Classification: REAL County: OGEMAW COUNTY Assessment Unit: FOSTER TWP.  School District: WEST BRANCH ROSE CITY</p>	<p>Property Owner: JAMES PAYNE BOX 1596 HIGHLAND, MI 48357-1596  Assessing Officer / Equalization Director: JAMES R. BOOTH, ASSR. 2956 MISHLER ROAD MIO, MI 48647</p>
---	---

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$142,600	\$142,600	\$142,600	\$0
2014	\$142,300	\$142,300	\$142,300	\$0
<b>TAXABLE VALUE</b>				
2013	\$0	\$142,600	\$142,600	\$142,600
2014	\$0	\$142,300	\$142,300	\$142,300

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0897  
OSCODA COUNTY  
GREENWOOD TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	68-005-112-001-25	Property Owner:	EDWARD ABRAHAM
Classification:	REAL		26080 JANET CT.
County:	OSCODA COUNTY		ROSEVILLE, MI 48006
Assessment Unit:	GREENWOOD TWP.	Assessing Officer / Equalization Director:	JAMES R. BOOTH, ASSR.
School District:	JOHANNESBURG LEWISTON		4030 WILLIAMS ROAD
			LEWISTON, MI 49756

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$10,300	\$34,800	\$34,800	\$24,500
2013	\$9,900	\$33,900	\$33,900	\$24,000
2014	\$7,300	\$32,800	\$32,800	\$25,500
<b>TAXABLE VALUE</b>				
2012	\$5,659	\$31,817	\$31,817	\$26,158
2013	\$5,794	\$32,580	\$32,580	\$26,786
2014	\$5,886	\$33,101	\$33,101	\$27,215

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0898  
OTSEGO COUNTY  
CITY OF GAYLORD

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

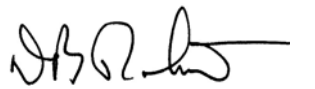
Parcel Code:	104-900-001-034-00	Property Owner:	ALPINE WEBB, LLC
Classification:	PERSONAL		257 S. WISCONSIN AVE.
County:	OTSEGO COUNTY		GAYLORD, MI 49735
Assessment Unit:	CITY OF GAYLORD	Assessing Officer / Equalization Director:	DEBORAH A. DUNHAM, ASSR.
School District:	GAYLORD		305 E. MAIN STREET
			GAYLORD, MI 49735

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$56,400	\$56,400	\$56,400
<b>TAXABLE VALUE</b>				
2014	\$0	\$56,400	\$56,400	\$56,400

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0900  
VAN BUREN COUNTY  
PINE GROVE TWP.

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-15-007-023-20	Property Owner:	DELANO & REGGE HASKINS
Classification:	REAL		32571 CR 390
County:	VAN BUREN COUNTY		GOBLES, MI 49055
Assessment Unit:	PINE GROVE TWP.	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU, ASSR.
School District:	GOBLES		P.O. BOX 26
			KENDALL, MI 49062

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$29,700	\$29,700	\$29,700
<b>TAXABLE VALUE</b>				
2014	\$0	\$29,700	\$29,700	\$29,700


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

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

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

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

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

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





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0901  
WASHTENAW COUNTY  
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	09-90-00-079-652	Property Owner:	GLOBAL ANATOMY PROJECT
Classification:	REAL		834 PHOENIX DR #B
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48108
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$900	\$6,300	\$6,300	\$5,400
<b>TAXABLE VALUE</b>				
2012	\$900	\$6,300	\$6,300	\$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).

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0902**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


<p>Parcel Code: 09-90-00-080-584          Classification: PERSONAL          County: WASHTENAW COUNTY          Assessment Unit: CITY OF ANN ARBOR          School District: ANN ARBOR</p>	<p>Property Owner:          LAURA K. GANGER MD PC          16915 MAYFIELD ST.          LIVONIA, MI 48154</p> <p>Assessing Officer / Equalization Director:          DAVID R. PETRAK, ASSR.          P.O. BOX 8647          ANN ARBOR, MI 48107-8647</p>
--	---

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$0	\$117,400	\$117,400	\$117,400
 <b>TAXABLE VALUE</b>				
2013	\$0	\$117,400	\$117,400	\$117,400

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0903**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	09-90-00-080-657	Property Owner:	IMG COLLEGE SEATING LLC
Classification:	PERSONAL		540 NORTH TRADE STREET
County:	WASHTENAW COUNTY		WINSTON SALEM, NC 27101
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$44,700	\$44,700	\$44,700
2013	\$0	\$61,400	\$61,400	\$61,400
2014	\$0	\$53,300	\$53,300	\$53,300
<b>TAXABLE VALUE</b>				
2012	\$0	\$44,700	\$44,700	\$44,700
2013	\$0	\$61,400	\$61,400	\$61,400
2014	\$0	\$53,300	\$53,300	\$53,300

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0906  
WASHTENAW COUNTY  
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

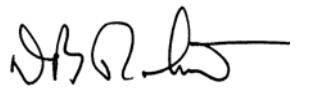
Parcel Code:	09-90-00-078-138	Property Owner:	PITNEY BOWES GLOBAL FINANCIAL SVCS
Classification:	PERSONAL		5310 CYPRESS CENTER DR., STE 110
County:	WASHTENAW COUNTY		TAMPA, FL 33609
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$157,200	\$157,900	\$157,900	\$700
<b>TAXABLE VALUE</b>				
2012	\$157,200	\$157,900	\$157,900	\$700

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0957**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

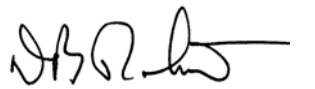
Parcel Code:	09-90-00-080-652	Property Owner:	LYONS CONSULTING GROUP LLC
Classification:	PERSONAL		20 N WACKER DRIVE STE 1750
County:	WASHTENAW COUNTY		CHICAGO, IL 60606
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$4,800	\$4,800	\$4,800
2014	\$0	\$50,400	\$50,400	\$50,400
<b>TAXABLE VALUE</b>				
2013	\$0	\$4,800	\$4,800	\$4,800
2014	\$0	\$50,400	\$50,400	\$50,400

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0958**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

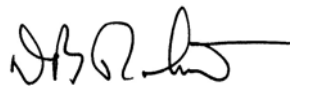
Parcel Code:	09-90-00-080-246	Property Owner:	PROCERUS SKIN CARE PLLC
Classification:	PERSONAL		315 EAST EISENHOWER STE 8
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48108
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$81,900	\$91,400	\$91,400	\$9,500
<b>TAXABLE VALUE</b>				
2013	\$81,900	\$91,400	\$91,400	\$9,500

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0959**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	09-90-00-080-494	Property Owner:	SCHIFF-HARDEN LLP
Classification:	PERSONAL		350 S MAIN ST #210
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48104
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$120,900	\$120,900	\$120,900
2014	\$100,000	\$262,800	\$262,800	\$162,800
<b>TAXABLE VALUE</b>				
2013	\$0	\$120,900	\$120,900	\$120,900
2014	\$100,000	\$262,800	\$262,800	\$162,800

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-13-0869**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

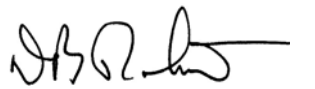
Parcel Code:	25990431.00	Property Owner:	GENERAL ELECTRIC CAPITAL CORP.
Classification:	PERSONAL		PO BOX 5043
County:	WAYNE COUNTY		CHICAGO, IL 60680-5043
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$2,837,500	\$2,599,712	\$2,599,712	(\$237,788)
<b>TAXABLE VALUE</b>				
2011	\$2,837,500	\$2,599,712	\$2,599,712	(\$237,788)

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

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

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

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





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0908  
WAYNE COUNTY  
CITY OF DETROIT

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	27072761	Property Owner:	PRECIOUS HOPKINS
Classification:	REAL		19750 CANTERBURY
County:	WAYNE COUNTY		DETROIT, MI 48221
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$33,878	\$0	\$0	(\$33,878)
<b>TAXABLE VALUE</b>				
2012	\$33,878	\$0	\$0	(\$33,878)

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0909**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

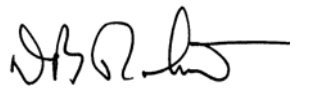
Parcel Code: 27110083 Classification: REAL County: WAYNE COUNTY Assessment Unit: CITY OF DETROIT  School District: DETROIT	Property Owner: ROWELL-FLOYD, BEVERLY 15064 WARWICK DETROIT, MI 48223  Assessing Officer / Equalization Director: GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226
---	---

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$52,036	\$52,036	\$52,036	\$0
 <b>TAXABLE VALUE</b>				
2012	\$52,306	\$32,306	\$32,306	(\$20,000)

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0961**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


<p>Parcel Code: 21991834.12 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF DETROIT  School District: DETROIT</p>	<p>Property Owner: BCA OF DETROIT, LLC 14400 METCALF AVE OVERLAND PARK, KS 66223  Assessing Officer / Equalization Director: GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226</p>
--	--

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$0	\$209,240	\$209,240	\$209,240
 <b>TAXABLE VALUE</b>				
2014	\$0	\$209,240	\$209,240	\$209,240

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0963**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	11990239.11	Property Owner:	BEJIN VANOPHEM & BIENEMAN, PLC
Classification:	PERSONAL		300 RIVERPLACE STE 1650
County:	WAYNE COUNTY		DETROIT, MI 48207
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$10,940	\$10,940	\$10,940
2014	\$0	\$8,810	\$8,810	\$8,810
<b>TAXABLE VALUE</b>				
2013	\$0	\$10,940	\$10,940	\$10,940
2014	\$0	\$8,810	\$8,810	\$8,810

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0964**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

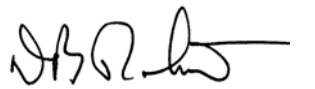
Parcel Code:	17990080.01	Property Owner:	CONSULTANTS IN OPHTHALMOLOGY PC
Classification:	PERSONAL		7633 E JEFFERSON AVE STE 120
County:	WAYNE COUNTY		DETROIT, MI 48214
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$124,530	\$62,890	\$62,890	(\$61,640)
<b>TAXABLE VALUE</b>				
2014	\$124,530	\$62,890	\$62,890	(\$61,640)

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

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

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

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



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015

Docket Number: 154-14-0965  
WAYNE COUNTY  
CITY OF DETROIT

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	10990022.00	Property Owner:	JCD DETROIT
Classification:	PERSONAL		2200 W. LAFAYETTE
County:	WAYNE COUNTY		DETROIT, MI 48216-1830
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$20,240	\$35,540	\$35,540	\$15,300
<b>TAXABLE VALUE</b>				
2014	\$20,240	\$35,540	\$35,540	\$15,300

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0966**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

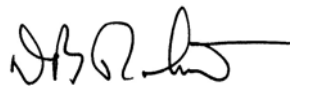
Parcel Code:	09990376.01	Property Owner:	MILTON MANUFACTURING INC
Classification:	PERSONAL		301 E GRIXDALE
County:	WAYNE COUNTY		DETROIT, MI 48203-2073
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$68,790	\$68,790	\$68,790
2013	\$0	\$59,680	\$59,680	\$59,680
<b>TAXABLE VALUE</b>				
2012	\$0	\$68,790	\$68,790	\$68,790
2013	\$0	\$59,680	\$59,680	\$59,680

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0967**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	08990202.00	Property Owner:	DARNELL KAIGLER DDS PC
Classification:	PERSONAL		2671 W GRAND BLVDE
County:	WAYNE COUNTY		DETROIT, MI 48208-1203
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$130,340	\$148,650	\$148,650	\$18,310
<b>TAXABLE VALUE</b>				
2013	\$130,340	\$148,650	\$148,650	\$18,310

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

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

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

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





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0968**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	02990174.21	Property Owner:	ROSETTI ASSOCIATES INC
Classification:	PERSONAL		160 W FORT ST STE 400
County:	WAYNE COUNTY		DETROIT, MI 48226
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$47,850	\$47,850	\$47,850
2013	\$0	\$68,650	\$68,650	\$68,650
2014	\$0	\$335,810	\$335,810	\$335,810
<b>TAXABLE VALUE</b>				
2012	\$0	\$47,850	\$47,850	\$47,850
2013	\$0	\$68,650	\$68,650	\$68,650
2014	\$0	\$335,810	\$335,810	\$335,810

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0976**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	16008746-52	Property Owner:	ARC FDDRTMI002, LLC
Classification:	REAL		106 YORK ROAD
County:	WAYNE COUNTY		JENKIN TOWN, PA 19046
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$23,469	\$291,455	\$291,455	\$267,986
2014	\$23,469	\$291,455	\$291,455	\$267,986
<b>TAXABLE VALUE</b>				
2013	\$23,469	\$291,455	\$291,455	\$267,986
2014	\$23,469	\$291,455	\$291,455	\$267,986

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0753**  
**WAYNE COUNTY**  
**CITY OF LINCOLN PARK**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	45-999-00-4117-009	Property Owner:	VIBRA OF SE MICHIGAN
Classification:	PERSONAL		26400 W. OUTER DRIVE
County:	WAYNE COUNTY		LINCOLN PARK, MI 48146
Assessment Unit:	CITY OF LINCOLN PARK	Assessing Officer / Equalization Director:	ANTHONY F. FUOCO, ASSR.
School District:	LINCOLN PARK		1917 LINDEN
			DEARBORN, MI 48124

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$481,900	\$403,400	\$403,400	(\$78,500)
2013	\$422,900	\$385,200	\$385,200	(\$37,700)
2014	\$404,400	\$419,500	\$419,500	\$15,100
<b>TAXABLE VALUE</b>				
2012	\$481,900	\$403,400	\$403,400	(\$78,500)
2013	\$422,900	\$385,200	\$385,200	(\$37,700)
2014	\$404,400	\$419,500	\$419,500	\$15,100

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0824**  
**WAYNE COUNTY**  
**CITY OF LINCOLN PARK**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code: 45-999-00-1852-000 Classification: PERSONAL-UTILITY County: WAYNE COUNTY Assessment Unit: CITY OF LINCOLN PARK  School District: LINCOLN PARK	Property Owner: SUNOCO INC TAX DEPARTMENT 1735 MARKET STREET, STE LL PHILADELPHIA, PA 19103-7583 Assessing Officer / Equalization Director: ANTHONY F. FUOCO, ASSR. 1917 LINDEN DEARBORN, MI 48124
---	--

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$28,600	\$28,600	\$28,600	\$0
2014	\$28,600	\$28,600	\$28,600	\$0
<b>TAXABLE VALUE</b>				
2013	\$3,570	\$25,125	\$25,125	\$21,555
2014	\$3,173	\$25,527	\$25,527	\$22,354

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

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

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

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



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2015**

Docket Number: **154-14-0910**  
**WAYNE COUNTY**  
**CITY OF LIVONIA**

The State Tax Commission, at a meeting held on February 10, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code: 46-019-04-0011-000 Classification: REAL County: WAYNE COUNTY Assessment Unit: CITY OF LIVONIA  School District: LIVONIA	Property Owner: WILLIAM H. AND ELLA MAE MURPHY 19835 ASHLEY LIVONIA, MI 48152  Assessing Officer / Equalization Director: LINDA K. GOSSELIN, ASSR. 33000 CIVIC CENTER DRIVE LIVONIA, MI 48154
---	---

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$0	\$202,640	\$202,640	\$202,640
2013	\$0	\$208,570	\$208,570	\$208,570
2014	\$0	\$218,360	\$218,360	\$218,360
<b>TAXABLE VALUE</b>				
2012	\$0	\$202,640	\$202,640	\$202,640
2013	\$0	\$207,500	\$207,500	\$207,500
2014	\$0	\$210,820	\$210,820	\$210,820

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

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

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

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

