

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

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

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

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

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

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

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

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

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-15-0092**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on April 27, 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:	P015-00-105-0	Property Owner:	KELLERMAYER BERGENSONS SERVICES
Classification:	PERSONAL		1575 HENTHORNE DR.
County:	CALHOUN COUNTY		MAUMEE, OH 43537-1372
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$10,000	\$10,000	\$10,000
2014	\$0	\$11,178	\$11,178	\$11,178
TAXABLE VALUE				
2013	\$0	\$10,000	\$10,000	\$10,000
2014	\$0	\$11,178	\$11,178	\$11,178

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-15-0043**
CHIPPEWA COUNTY
SUGAR ISLAND TWP.

The State Tax Commission, at a meeting held on April 27, 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: 17-013-001-006-50 Classification: REAL County: CHIPPEWA COUNTY Assessment Unit: SUGAR ISLAND TWP. School District: SAULT STE.MARIE</p>	<p>Property Owner: JAHAR, DONALD & SHIRLEY 1 S. WESTSHORE SAULT STE MARIE, MI 49783 Assessing Officer / Equalization Director: RICHARD A. OLIVER, ASSR. P.O. BOX 20 ST. IGNACE, MI 49781</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$1,000	\$6,800	\$6,800	\$5,800
2014	\$800	\$6,800	\$6,800	\$6,000
 TAXABLE VALUE				
2013	\$1,000	\$6,800	\$6,800	\$5,800
2014	\$800	\$6,800	\$6,800	\$6,000

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0066
HILLSDALE COUNTY
SOMERSET TWP.

The State Tax Commission, at a meeting held on April 27, 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: 30-04-055-001-126-03-5-1
Classification: REAL
County: HILLSDALE COUNTY
Assessment Unit: SOMERSET TWP.

School District: ADDISON

Property Owner:
HERBERT KRUEGER
10947 N. WALDRON ROAD
JEROME, MI 49249

Assessing Officer / Equalization Director:
JAMES C. BRADLEY, ASSR.
12715 E. CHICAGO ROAD, BOX 69
SOMERSET CENTER, MI 49282

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$14,940	\$14,940	\$14,940
TAXABLE VALUE				
2014	\$0	\$12,761	\$12,761	\$12,761

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

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0067
HILLSDALE COUNTY
SOMERSET TWP.

The State Tax Commission, at a meeting held on April 27, 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:	30-04-130-001-083	Property Owner:	HERBERT KRUEGER
Classification:	REAL		10947 WALDRON ROAD
County:	HILLSDALE COUNTY		JEROME, MI 49249
Assessment Unit:	SOMERSET TWP.	Assessing Officer / Equalization Director:	JAMES C. BRADLEY, ASSR.
School District:	ADDISON		12715 E. CHICAGO ROAD, BOX 69
			SOMERSET CENTER, MI 49282

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$2,420	\$2,420	\$2,420
TAXABLE VALUE				
2014	\$0	\$2,420	\$2,420	\$2,420

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

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0068
HILLSDALE COUNTY
SOMERSET TWP.

The State Tax Commission, at a meeting held on April 27, 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:	30-04-130-001-084	Property Owner:	HERBERT KRUEGER
Classification:	REAL		10947 N. WALDRON ROAD
County:	HILLSDALE COUNTY		JEROME, MI 49249
Assessment Unit:	SOMERSET TWP.	Assessing Officer / Equalization Director:	JAMES C. BRADLEY, ASSR.
			12715 E. CHICAGO ROAD, BOX 69
School District:	ADDISON		SOMERSET CENTER, MI 49282

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$2,350	\$2,350	\$2,350
TAXABLE VALUE				
2014	\$0	\$2,350	\$2,350	\$2,350

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.

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0093
HURON COUNTY
OLIVER TWP.

The State Tax Commission, at a meeting held on April 27, 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:	3217-019-006-60	Property Owner:	DUBS, KYLE D.
Classification:	REAL		1425 S. GAGETOWN RD.
County:	HURON COUNTY		PIGEON, MI 48755
Assessment Unit:	OLIVER TWP.	Assessing Officer / Equalization Director:	ANTHONY M. RUTKOWSKI, ASSR.
School District:	ELKTON-PIGEON-BAYPORT		4650 S. WASHINGTON
			UBLY, MI 48475

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$18,000	\$18,000	\$18,000
TAXABLE VALUE				
2014	\$0	\$18,000	\$18,000	\$18,000

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0045
KENT COUNTY
ADA TWP.

The State Tax Commission, at a meeting held on April 27, 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:	41-50-11-020-759	Property Owner:	CENTER FOR PHYSICAL REHABILITATION
Classification:	PERSONAL		5060 CASCADE RD SE #A
County:	KENT COUNTY		GRAND RAPIDS, MI 49546
Assessment Unit:	ADA TWP.	Assessing Officer / Equalization Director:	DEBRA S. RASHID, ASSR.
School District:	FOREST HILLS		7330 THORNAPPLE RIVER ROAD, BOX 370
			ADA, MI 49301

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$95,300	\$82,400	\$82,400	(\$12,900)
TAXABLE VALUE				
2014	\$95,300	\$82,400	\$82,400	(\$12,900)

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-15-0072**
KENT COUNTY
GRAND RAPIDS TWP.

The State Tax Commission, at a meeting held on April 27, 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: 41-50-21-022-219 Classification: PERSONAL County: KENT COUNTY Assessment Unit: GRAND RAPIDS TWP. School District: FOREST HILLS	Property Owner: BLUE CROSS BLUE SHIELD OF MI MUTUAL INSURANCE COMPANY 600 E. LAFAYETTE BLVD. DETROIT, MI 48226 Assessing Officer / Equalization Director: ROBIN L. ROTHLEY, ASSR. 1836 E. BELTLINE, NE GRAND RAPIDS, MI 49525
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$1,457,057	\$175,202	\$175,202	(\$1,281,855)
 TAXABLE VALUE				
2014	\$151,500	\$19,818	\$19,818	(\$131,682)

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0079
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on April 27, 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:	41-10-19-101-029	Property Owner:	HELSEY, CODY W. AND CARMELA
Classification:	REAL		5859 ROLLAWAY DR., NE
County:	KENT COUNTY		COMSTOCK PARK, MI 49321
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)
ASSESSED VALUE				
2015	\$23,900	\$94,900	\$94,900	\$71,000
TAXABLE VALUE				
2015	\$23,900	\$94,900	\$94,900	\$71,000

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0088
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on April 27, 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:	41-10-30-360-068	Property Owner:	ROBERT B. AND MARY T. CROOK
Classification:	REAL		4471 BUTTERCUP RUN NE
County:	KENT COUNTY		COMSTOCK PARK, MI 49321
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)
ASSESSED VALUE				
2015	\$62,000	\$103,000	\$103,000	\$41,000
TAXABLE VALUE				
2015	\$62,000	\$103,000	\$103,000	\$41,000

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0089
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on April 27, 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:	41-10-30-360-010	Property Owner:	ROCHELLE L. KENNEDY
Classification:	REAL		4425 SUN DROP DR. NE
County:	KENT COUNTY		COMSTOCK PARK, MI 49321
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)
ASSESSED VALUE				
2015	\$15,000	\$108,600	\$108,600	\$93,600
TAXABLE VALUE				
2015	\$15,000	\$108,600	\$108,600	\$93,600

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0094
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on April 27, 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:	41-10-28-303-020	Property Owner:	JASON AND LISA BOTSFORD
Classification:	REAL		4796 ROAMING DR., NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$22,500	\$96,800	\$96,800	\$74,300
TAXABLE VALUE				
2015	\$3,251	\$77,551	\$77,551	\$74,300

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 April 27, 2015

Docket Number: 154-15-0064
LAPEER COUNTY
NORTH BRANCH TWP.

The State Tax Commission, at a meeting held on April 27, 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: 046-985-010-00
Classification: PERSONAL-IFT
County: LAPEER COUNTY
Assessment Unit: NORTH BRANCH TWP.
School District: NORTH BRANCH

Property Owner:
MK CHAMBERS COMPANY
2251 JOHNSON MILL ROAD
NORTH BRANCH, MI 48461

Assessing Officer / Equalization Director:
AMY K. BRIDGER-SNOBLEN, ASSR.
P.O. BOX 186
NORTH BRANCH, MI 48461

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$222,743	\$0	\$0	(\$222,743)
TAXABLE VALUE				
2014	\$222,743	\$0	\$0	(\$222,743)

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0096
LIVINGSTON COUNTY
BRIGHTON TWP.

The State Tax Commission, at a meeting held on April 27, 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: 4712-99-200-284
Classification: PERSONAL
County: LIVINGSTON COUNTY
Assessment Unit: BRIGHTON TWP.

School District: BRIGHTON

Property Owner:
MATHNASIUM OF BRIGHTON
5773 BORDERLINE DR.
BRIGHTON, MI 48116

Assessing Officer / Equalization Director:
STACY ANN KALISZEWSKI, ASSR.
4363 BUNO ROAD
BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$3,000	\$25,810	\$25,810	\$22,810
TAXABLE VALUE				
2015	\$3,000	\$25,810	\$25,810	\$22,810

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 April 27, 2015**

Docket Number: **154-14-1046**
MACKINAC COUNTY
MORAN TWP.

The State Tax Commission, at a meeting held on April 27, 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: 49-008-900-203-00 Classification: PERSONAL County: MACKINAC COUNTY Assessment Unit: MORAN TWP. School District: MORAN</p>	<p>Property Owner: UNITED RENTALS (NORTH AMERICA) INC PROPERTY TAX GROUP 12802 TAMPA OAKS BLVD., STE. 350 TEMPLE TERRACE, FL 33637-1916 Assessing Officer / Equalization Director: RICHARD A. OLIVER, ASSR. W1362 US 2, BOX 364 ST. IGNACE, MI 49781</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$42,900	\$42,900	\$42,900
 TAXABLE VALUE				
2014	\$0	\$42,900	\$42,900	\$42,900

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-14-1130**
MACOMB COUNTY
CLINTON TWP.

The State Tax Commission, at a meeting held on April 27, 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:	16-11-48-202-590	Property Owner:	EASON PAINTING
Classification:	PERSONAL		20502 HALL ROAD
County:	MACOMB COUNTY		CLINTON TOWNSHIP, 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)
ASSESSED VALUE				
2012	\$17,000	\$0	\$0	(\$17,000)
2013	\$18,000	\$0	\$0	(\$18,000)
TAXABLE VALUE				
2012	\$17,000	\$0	\$0	(\$17,000)
2013	\$18,000	\$0	\$0	(\$18,000)

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0047
MONROE COUNTY
FRENCHTOWN TWP.

The State Tax Commission, at a meeting held on April 27, 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:	5807-774-011-00	Property Owner:	IGNAZIO AND BARBARA CUCCIA
Classification:	REAL		216 EAGLE COURT
County:	MONROE COUNTY		MONROE, MI 48162
Assessment Unit:	FRENCHTOWN TWP.	Assessing Officer / Equalization Director:	SUSAN L. IOTT-GARRISON, ASSR.
School District:	MONROE		2744 VIVIAN ROAD
			MONROE, MI 48162

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$145,200	\$178,500	\$178,500	\$33,300
TAXABLE VALUE				
2014	\$134,924	\$168,236	\$168,236	\$33,312

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0069
MONROE COUNTY
MONROE TWP.

The State Tax Commission, at a meeting held on April 27, 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:	5812-300-252-15	Property Owner:	KELLERMEYER BERGENSONS SERVICES
Classification:	PERSONAL		1575 HENTHORNE DRIVE
County:	MONROE COUNTY		MAUMEE, OH 43537
Assessment Unit:	MONROE TWP.	Assessing Officer / Equalization Director:	CATHERINE A. COUSINEAU, ASSR.
School District:	MONROE		4925 E. DUNBAR ROAD
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,216	\$1,216	\$1,216
2014	\$0	\$1,038	\$1,038	\$1,038
TAXABLE VALUE				
2013	\$0	\$1,216	\$1,216	\$1,216
2014	\$0	\$1,038	\$1,038	\$1,038

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-14-1124**
MONTCALM COUNTY
CITY OF GREENVILLE

The State Tax Commission, at a meeting held on April 27, 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: 59-052-487-012-00 Classification: REAL County: MONTCALM COUNTY Assessment Unit: CITY OF GREENVILLE School District: GREENVILLE</p>	<p>Property Owner: CLINTON REALTY COMPANIES 2876 28TH ST. SW, STE 201 GRANDVILLE, MI 49418</p> <p>Assessing Officer / Equalization Director: CHARLES S. ZEMLA, ASSR. 411 S. LAFAYETTE STREET GREENVILLE, MI 48838</p>
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$418,500	\$313,900	\$313,900	(\$104,600)
2012	\$389,400	\$292,000	\$292,000	(\$97,400)
TAXABLE VALUE				
2012	\$261,212	\$195,909	\$195,909	(\$65,303)
2012	\$267,481	\$200,610	\$200,610	(\$66,871)

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0074
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on April 27, 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:	61-24-900-351-0295-00	Property Owner:	MIDWEST SPRING MFG CO
Classification:	PERSONAL		1404 JOLIET RD. UNIT C
County:	MUSKEGON COUNTY		ROMEDEVILLE, IL 60446
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	ORCHARD VIEW		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$481,700	\$561,500	\$561,500	\$79,800
TAXABLE VALUE				
2014	\$481,700	\$561,500	\$561,500	\$79,800

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0090
MUSKEGON COUNTY
MUSKEGON TWP.

The State Tax Commission, at a meeting held on April 27, 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:	61-10-900-251-0433-00	Property Owner:	KELLERMAYER BERGENSONS SERVICES
Classification:	PERSONAL		1575 HENTHORNE DR.
County:	MUSKEGON COUNTY		MAUMEE, OH 43537
Assessment Unit:	MUSKEGON TWP.	Assessing Officer / Equalization Director:	PENNY L. GOOD, ASSR.
School District:	REETHS PUFFER		1990 E. APPLE AVENUE
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$5,300	\$5,300	\$5,300
2014	\$0	\$6,900	\$6,900	\$6,900
TAXABLE VALUE				
2013	\$0	\$5,300	\$5,300	\$5,300
2014	\$0	\$6,900	\$6,900	\$6,900

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-15-0091**
MUSKEGON COUNTY
MUSKEGON TWP.

The State Tax Commission, at a meeting held on April 27, 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:	61-10-900-251-0432-00	Property Owner:	KELLERMAYER BERGENSONS SERVICES
Classification:	PERSONAL		1575 HENTHORNE DR.
County:	MUSKEGON COUNTY		MAUMEE, OH 43537
Assessment Unit:	MUSKEGON TWP.	Assessing Officer / Equalization Director:	PENNY L. GOOD, ASSR.
School District:	ORCHARD VIEW		1990 E. APPLE AVENUE
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$900	\$900	\$900
2014	\$0	\$800	\$800	\$800
TAXABLE VALUE				
2013	\$0	\$900	\$900	\$900
2014	\$0	\$800	\$800	\$800

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0076
NEWAYGO COUNTY
CITY OF FREMONT

The State Tax Commission, at a meeting held on April 27, 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:	62-50-43-066-000	Property Owner:	CTI TOWERS INC.
Classification:	PERSONAL		ONE COMCAST CENTER, 32ND FLOOR
County:	NEWAYGO COUNTY		PHILADELPHIA PA 19103
Assessment Unit:	CITY OF FREMONT	Assessing Officer / Equalization Director:	JOANN PIERCE HUNT, ASSR.
School District:	FREMONT		101 E. MAIN STREET
			FREMONT, MI 49412

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$61,300	\$85,600	\$85,600	\$24,300
2014	\$1,200	\$85,600	\$85,600	\$84,400
TAXABLE VALUE				
2013	\$61,300	\$85,600	\$85,600	\$24,300
2014	\$1,200	\$85,600	\$85,600	\$84,400

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0048
NEWAYGO COUNTY
LINCOLN TWP.

The State Tax Commission, at a meeting held on April 27, 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:	62-10-33-200-003	Property Owner:	RANDY VANCE
Classification:	REAL		5225 8TH AVE
County:	NEWAYGO COUNTY		GRANDVILLE, MI 49418
Assessment Unit:	LINCOLN TWP.	Assessing Officer / Equalization Director:	JEANNE E. LAVALLEE, ASSR.
School District:	WHITE CLOUD		13972 220TH AVENUE
			BIG RAPIDS, MI 49307

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$8,900	\$8,900	\$8,900
TAXABLE VALUE				
2014	\$0	\$8,900	\$8,900	\$8,900

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-15-0050**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on April 27, 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:	44-99-06-006-010	Property Owner:	MADISON HEIGHTS TAN COMPANY
Classification:	PERSONAL		141 W. 13 MILE ROAD
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$10,240	\$10,240	\$10,240
2014	\$0	\$10,230	\$10,230	\$10,230
TAXABLE VALUE				
2013	\$0	\$10,240	\$10,240	\$10,240
2014	\$0	\$10,230	\$10,230	\$10,230

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0070
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on April 27, 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:	70-99-00-408-004	Property Owner:	KELLERMAYER BERGENSONS SERVICES
Classification:	PERSONAL		1575 HENTHORNE DR.
County:	OAKLAND COUNTY		MAUMEE, OH 43537
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)
ASSESSED VALUE				
2013	\$0	\$14,860	\$14,860	\$14,860
2014	\$0	\$18,010	\$18,010	\$18,010
TAXABLE VALUE				
2013	\$0	\$14,860	\$14,860	\$14,860
2014	\$0	\$18,010	\$18,010	\$18,010

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0051
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 27, 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:	88-99-00-754-470	Property Owner:	K2 CAPITAL GROUP LLC
Classification:	PERSONAL		6500 CITY WEST PKWY STE 401
County:	OAKLAND COUNTY		EDEN PRAIRIE, MN 55344
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$16,710	\$16,710	\$16,710
TAXABLE VALUE				
2014	\$0	\$16,710	\$16,710	\$16,710

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0078
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 27, 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:	88-99-00-311-880	Property Owner:	ARVINMERITOR OE LLC
Classification:	PERSONAL		2135 WEST MAPLE
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$427,890	\$0	\$0	(\$427,890)
TAXABLE VALUE				
2014	\$427,890	\$0	\$0	(\$427,890)

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-15-0052**
OAKLAND COUNTY
CITY OF WIXOM

The State Tax Commission, at a meeting held on April 27, 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:	96-99-00-005-131	Property Owner:	FRIMO INC
Classification:	PERSONAL		50685 CENTURY COURT
County:	OAKLAND COUNTY		WIXOM, MI 48393
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,715,710	\$1,784,610	\$1,784,610	\$68,900
2014	\$1,743,160	\$1,810,050	\$1,810,050	\$66,890
TAXABLE VALUE				
2013	\$1,715,710	\$1,784,610	\$1,784,610	\$68,900
2014	\$1,743,160	\$1,810,050	\$1,810,050	\$66,890

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0049
OAKLAND COUNTY
SPRINGFIELD TWP.

The State Tax Commission, at a meeting held on April 27, 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:	U-99-00-002-031	Property Owner:	WEST BAY EXPLORATIONS CO INC.
Classification:	PERSONAL		HCMA #1-27
County:	OAKLAND COUNTY		13685 S. WEST BAY SHORE DR.
Assessment Unit:	SPRINGFIELD TWP.	Assessing Officer / Equalization Director:	TRAVERSE CITY, MI 49684
			VICKI L. SIEVERS, ASSR.
School District:	CLARKSTON		12000 DAVISBURG ROAD
			DAVISBURG, MI 48350

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$981,200	\$981,200	\$981,200
TAXABLE VALUE				
2014	\$0	\$981,200	\$981,200	\$981,200

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-14-0299**
OSCEOLA COUNTY
ORIENT TWP.

The State Tax Commission, at a meeting held on April 27, 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: 67-11-004-015-00 Classification: REAL County: OSCEOLA COUNTY Assessment Unit: ORIENT TWP. School District: EVART</p>	<p>Property Owner: THOMAS & TERESA STOVER 5268 40TH AVENUE SEARS, MI 49679 Assessing Officer / Equalization Director: VICKI L. CUSHMAN, ASSR. 118 N. MAIN STREET, BOX 900 EVART, MI 49631</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$90,700	\$138,500	\$138,500	\$47,800
2013	\$95,900	\$139,000	\$139,000	\$43,100
2014	\$155,800	\$135,100	\$135,100	(\$20,700)
TAXABLE VALUE				
2012	\$90,700	\$97,400	\$97,400	\$6,700
2013	\$92,876	\$99,737	\$99,737	\$6,861
2014	\$102,362	\$101,332	\$101,332	(\$1,030)

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-14-0771**
SAGINAW COUNTY
SAGINAW TWP.

The State Tax Commission, at a meeting held on April 27, 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: 23-12-4-02-3005-002 Classification: REAL County: SAGINAW COUNTY Assessment Unit: SAGINAW TWP. School District: SAGINAW TWP.</p>	<p>Property Owner: NEW CHURCHES OF CHRIST EVANGELISM 6900 CRYSTALLINE CT., SE CALEDONIA, MI 49316 Assessing Officer / Equalization Director: DAVID J. KERN, ASSR. P.O. BOX 6400 SAGINAW, MI 48608</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$62,100	\$62,100	\$62,100
2013	\$0	\$62,100	\$62,100	\$62,100
2014	\$0	\$62,100	\$62,100	\$62,100
TAXABLE VALUE				
2012	\$0	\$62,100	\$62,100	\$62,100
2013	\$0	\$62,100	\$62,100	\$62,100
2014	\$0	\$62,100	\$62,100	\$62,100

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0053
SAINT CLAIR COUNTY
SAINT CLAIR TWP.

The State Tax Commission, at a meeting held on April 27, 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: 74-30-011-3004-100
Classification: REAL
County: SAINT CLAIR COUNTY
Assessment Unit: SAINT CLAIR TWP.

School District: MARYSVILLE

Property Owner:
SEDWICK, ROBERT AND HOLLY
9910 S. ALLEN ROAD
ST. CLAIR, MI 48079

Assessing Officer / Equalization Director:
DEBORAH L. RICKERT, ASSR.
1539 S. BARTLETT ROAD
ST. CLAIR, MI 48079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$90,000	\$81,473	\$81,473	(\$8,527)
2014	\$100,800	\$86,411	\$86,411	(\$14,389)
TAXABLE VALUE				
2013	\$90,000	\$81,473	\$81,473	(\$8,527)
2014	\$91,440	\$82,776	\$82,776	(\$8,664)

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0059
SAINT CLAIR COUNTY
SAINT CLAIR TWP.

The State Tax Commission, at a meeting held on April 27, 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: 74-30-018-1008-000
Classification: REAL
County: SAINT CLAIR COUNTY
Assessment Unit: SAINT CLAIR TWP.
School District: EAST CHINA TWP.

Property Owner:
DALE CAIN
1025 MAYER ROAD
ST. CLAIR, MI 48079

Assessing Officer / Equalization Director:
DEBORAH L. RICKERT, ASSR.
1539 S. BARTLETT ROAD
ST. CLAIR, MI 48079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$87,300	\$79,957	\$79,957	(\$7,343)
2014	\$94,900	\$86,978	\$86,978	(\$7,922)
TAXABLE VALUE				
2013	\$84,582	\$77,062	\$77,062	(\$7,520)
2014	\$85,935	\$79,260	\$79,260	(\$6,675)

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



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-14-0297
SAINT JOSEPH COUNTY
MENDON TWP.

The State Tax Commission, at a meeting held on April 27, 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:	75-010-000-023-00	Property Owner:	AGRICREDIT ACCEPTANCE, LLC
Classification:	PERSONAL		8001 BIRCHWOOD CT., STE. C
County:	SAINT JOSEPH COUNTY		PO BOX 2000
Assessment Unit:	MENDON TWP.	Assessing Officer / Equalization Director:	JOHNSTON, IA 50131
School District:	MENDON		DALE E. HUTSON, ASSR.
			60450 FARRAND ROAD
			COLON, MI 49040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$109,700	\$0	\$0	(\$109,700)
TAXABLE VALUE				
2014	\$109,700	\$0	\$0	(\$109,700)

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0054
WASHTENAW COUNTY
PITTSFIELD TWP.

The State Tax Commission, at a meeting held on April 27, 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:	L-12-16-355-044	Property Owner:	4880 VENTURE LLC
Classification:	REAL		4880 VENTURE DR.
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48108
Assessment Unit:	PITTSFIELD TWP.	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	SALINE		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$1,247,800	\$1,207,100	\$1,207,100	(\$40,700)
TAXABLE VALUE				
2014	\$1,247,800	\$1,207,100	\$1,207,100	(\$40,700)

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0055
WASHTENAW COUNTY
PITTSFIELD TWP.

The State Tax Commission, at a meeting held on April 27, 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:	L-12-90-534-023	Property Owner:	NAVITAS ADVANCED SOLUTIONS GROUP
Classification:	REAL-IFT		1200 INTERNATIONALE PKWY. STE 125
County:	WASHTENAW COUNTY		WOODRIDGE, IL 60517
Assessment Unit:	PITTSFIELD TWP.	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	SALINE		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$40,700	\$40,700	\$40,700
TAXABLE VALUE				
2014	\$0	\$40,700	\$40,700	\$40,700

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0056
WASHTENAW COUNTY
PITTSFIELD TWP.

The State Tax Commission, at a meeting held on April 27, 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:	L-99-90-015-006	Property Owner:	NAVITAS ADVANCED SOLUTIONS GROUP
Classification:	PERSONAL-IFT		1200 INTERNATIONALE PKWY STE 125
County:	WASHTENAW COUNTY		WOODRIDGE, IL 60517
Assessment Unit:	PITTSFIELD TWP.	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	SALINE		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$333,600	\$333,600	\$333,600
TAXABLE VALUE				
2014	\$0	\$333,600	\$333,600	\$333,600

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015**

Docket Number: **154-14-1126**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 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: 25990160.20 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF DETROIT School District: DETROIT</p>	<p>Property Owner: BAYTREE NATIONAL BANK & TRUST CO. C/O ADVANCED PROPERTY TAX COMP 1611 N. INTERSTATE 35 E, STE 428 CARROLTON, TX 75006-8616 Assessing Officer / Equalization Director: GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,770	\$2,770	\$2,770
 TAXABLE VALUE				
2013	\$0	\$2,770	\$2,770	\$2,770

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0057
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 27, 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:	02990020.00	Property Owner:	KPMG LLP
Classification:	PERSONAL		LOC#078, 3 CHESTNUT RIDGE RD.
County:	WAYNE COUNTY		MONTVALE, NJ 07645-1842
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)
ASSESSED VALUE				
2013	\$1,086,370	\$1,060,560	\$1,060,560	(\$25,810)
2014	\$1,011,000	\$906,120	\$906,120	(\$104,880)
TAXABLE VALUE				
2013	\$1,086,370	\$1,060,560	\$1,060,560	(\$25,810)
2014	\$1,011,000	\$906,120	\$906,120	(\$104,880)

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-14-1077
WAYNE COUNTY
CITY OF HIGHLAND PARK

The State Tax Commission, at a meeting held on April 27, 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: 43-999-00-2441-009
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF HIGHLAND PARK
School District: HIGHLAND PARK

Property Owner:
GREAT LAKES WINE & SPIRITS
373 VICTOR
HIGHLAND PARK, MI 48203
Assessing Officer / Equalization Director:
SCOTT T. VANDEMERGEL, ASSR.
400 MONROE, STE. 600
DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$1,535,700	\$0	\$0	(\$1,535,700)
TAXABLE VALUE				
2014	\$1,535,700	\$0	\$0	(\$1,535,700)

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 27, 2015

Docket Number: 154-15-0002
WAYNE COUNTY
CITY OF LIVONIA

The State Tax Commission, at a meeting held on April 27, 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:	46-999-00-3656-000	Property Owner:	AMERICAN RING MANUFACTURING
Classification:	PERSONAL		35955 VERONICA
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$90,000	\$390,540	\$390,540	\$300,540
TAXABLE VALUE				
2013	\$90,000	\$390,540	\$390,540	\$300,540

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

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

This order may be 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

