

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

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

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

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

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

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

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

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

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0109  
ALLEGAN COUNTY  
CHESHIRE TWP.

The State Tax Commission, at a meeting held on May 11, 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:	03-03-340-015-00	Property Owner:	KIMBERLY TREGONING
Classification:	REAL		4277 105TH AVENUE
County:	ALLEGAN COUNTY		ALLEGAN, MI 49010
Assessment Unit:	CHESHIRE TWP.	Assessing Officer / Equalization Director:	HEATHER J. MITCHELL, ASSR.
School District:	ALLEGAN		33256 BERNICE AVENUE
			PAW PAW, MI 49079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$11,900	\$3,900	\$3,900	(\$8,000)
<b>TAXABLE VALUE</b>				
2013	\$11,900	\$3,900	\$3,900	(\$8,000)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0110  
CALHOUN COUNTY  
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on May 11, 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:	0103-15-201-1	Property Owner:	CEREAL CITY AUTO PARTS
Classification:	PERSONAL		320 MICHIGAN AVE W
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037-2314
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$37,319	\$69,625	\$69,625	\$32,306
<b>TAXABLE VALUE</b>				
2015	\$37,319	\$69,625	\$69,625	\$32,306

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

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

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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0042  
EATON COUNTY  
ONEIDA TWP.

The State Tax Commission, at a meeting held on May 11, 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:	030-024-400-053-01	Property Owner:	ALICE VELTMAN
Classification:	REAL		5739 E. MT. HOPE HWY.
County:	EATON COUNTY		GRAND LEDGE, MI 48837
Assessment Unit:	ONEIDA TWP.	Assessing Officer / Equalization Director:	DONALD F. COOLEY, ASSR.
School District:	GRAND LEDGE		11041 ONEIDA ROAD, BOX 37
			GRAND LEDGE, MI 48837

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$108,400	\$106,300	\$106,300	(\$2,100)
2014	\$127,900	\$125,800	\$125,800	(\$2,100)
<b>TAXABLE VALUE</b>				
2013	\$64,120	\$62,017	\$62,017	(\$2,103)
2014	\$65,145	\$63,050	\$63,050	(\$2,095)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0044  
INGHAM COUNTY  
ONONDAGA TWP.

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-13-17-100-020	Property Owner:	JAMES BUCHER
Classification:	REAL		PO BOX 323
County:	INGHAM COUNTY		ONONDAGA, MI 49264
Assessment Unit:	ONONDAGA TWP.	Assessing Officer / Equalization Director:	SHANNON N. HAIGHT, ASSR.
School District:	EATON RAPIDS		P.O. BOX 67
			ONONDAGA, MI 49264

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$10,000	\$10,000	\$10,000
2014	\$0	\$10,000	\$10,000	\$10,000
<b>TAXABLE VALUE</b>				
2013	\$0	\$10,000	\$10,000	\$10,000
2014	\$0	\$10,000	\$10,000	\$10,000

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0112**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on May 11, 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:	41-57-51-011-234	Property Owner:	AUTODIE LLC
Classification:	PERSONAL-IFT		44 COLDBROOK ST. NW
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$3,170,400	\$3,794,200	\$3,794,200	\$623,800
<b>TAXABLE VALUE</b>				
2014	\$3,170,400	\$3,794,200	\$3,794,200	\$623,800

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0060**  
**KENT COUNTY**  
**TYRONE TWP.**

The State Tax Commission, at a meeting held on May 11, 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:	41-57-30-002-018	Property Owner:	FILMORE EQUIPMENT
Classification:	PERSONAL-IFT		4098 M-40
County:	KENT COUNTY		HOLLAND, MI 49423
Assessment Unit:	TYRONE TWP.	Assessing Officer / Equalization Director:	CLIFFORD A. TURNER, ASSR.
School District:	KENT CITY		28 E. MUSKEGON, BOX 275
			KENT CITY, MI 49330

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$19,600	\$19,600	\$19,600
2014	\$0	\$17,500	\$17,500	\$17,500
<b>TAXABLE VALUE</b>				
2013	\$0	\$19,600	\$19,600	\$19,600
2014	\$0	\$17,500	\$17,500	\$17,500

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0061**  
**KENT COUNTY**  
**TYRONE TWP.**

The State Tax Commission, at a meeting held on May 11, 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:	41-50-30-020-096	Property Owner:	FILMORE EQUIPMENT
Classification:	PERSONAL		4098 M-40
County:	KENT COUNTY		HOLLAND, MI 49423
Assessment Unit:	TYRONE TWP.	Assessing Officer / Equalization Director:	CLIFFORD A. TURNER, ASSR.
School District:	KENT CITY		28 E. MUSKEGON, BOX 275
			KENT CITY, MI 49330

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$51,100	\$31,600	\$31,600	(\$19,500)
2014	\$51,100	\$39,200	\$39,200	(\$11,900)
<b>TAXABLE VALUE</b>				
2013	\$51,100	\$31,600	\$31,600	(\$19,500)
2014	\$51,100	\$39,200	\$39,200	(\$11,900)

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0132**  
**LIVINGSTON COUNTY**  
**MARION TWP.**

The State Tax Commission, at a meeting held on May 11, 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:	4710-11-101-018	Property Owner:	DANIEL AND LAURA MARTIN
Classification:	REAL		1435 TRACILEE DR.
County:	LIVINGSTON COUNTY		HOWELL, MI 48843
Assessment Unit:	MARION TWP.	Assessing Officer / Equalization Director:	CHARLES DECATOR, ASSR.
School District:	HOWELL		2877 W. COON LAKE ROAD
			HOWELL, MI 48843

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$79,700	\$73,500	\$73,500	(\$6,200)
2014	\$89,700	\$81,900	\$81,900	(\$7,800)
2015	\$96,700	\$94,000	\$94,000	(\$2,700)
<b>TAXABLE VALUE</b>				
2013	\$75,614	\$69,732	\$69,732	(\$5,882)
2014	\$76,823	\$70,848	\$70,848	(\$5,975)
2015	\$78,052	\$71,982	\$71,982	(\$6,070)

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0046**  
**MACOMB COUNTY**  
**CITY OF STERLING HEIGHTS**

The State Tax Commission, at a meeting held on May 11, 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:	10-96-000-000-063	Property Owner:	THE AMERICAN BOTTLING COMPANY
Classification:	PERSONAL		5301 LEGACY DRIVE
County:	MACOMB COUNTY		PLANO, TX 75024
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	DWAYNE G. MCLACHLAN, ASSR.
School District:	WARREN CONSOLIDATED		40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$486,300	\$486,300	\$486,300
<b>TAXABLE VALUE</b>				
2013	\$0	\$486,300	\$486,300	\$486,300

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0113**  
**MACOMB COUNTY**  
**CITY OF STERLING HEIGHTS**

The State Tax Commission, at a meeting held on May 11, 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: 50-10-08-305-021-000  
Classification: REAL  
County: MACOMB COUNTY  
Assessment Unit: CITY OF STERLING HEIGHTS  
  
School District: UTICA

Property Owner:  
GHAZWAN MAROGI  
41776 CARDAMON DRIVE  
STERLING HEIGHTS, MI 48314  
  
Assessing Officer / Equalization Director:  
DWAYNE G. MCLACHLAN, ASSR.  
40555 UTICA ROAD, BOX 8009  
STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$180,300	\$167,700	\$167,700	(\$12,600)
<b>TAXABLE VALUE</b>				
2013	\$180,300	\$167,700	\$167,700	(\$12,600)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0128  
MACOMB COUNTY  
CITY OF WARREN

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-183-918	Property Owner:	COMPANY PRODUCTS INC.
Classification:	PERSONAL		11800 COMMERCE
County:	MACOMB COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$65,000	\$69,701	\$69,701	\$4,701
<b>TAXABLE VALUE</b>				
2015	\$65,000	\$69,701	\$69,701	\$4,701

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0129**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-04-529-600	Property Owner:	SATTERLUND SUPPLY CO
Classification:	PERSONAL		26277 SHERWOOD
County:	MACOMB COUNTY		WARREN, MI 48091
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	CENTERLINE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$100,000	\$103,407	\$103,407	\$3,407
<b>TAXABLE VALUE</b>				
2015	\$100,000	\$103,407	\$103,407	\$3,407

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0130  
MACOMB COUNTY  
CITY OF WARREN

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-681-797	Property Owner:	WINGSTOP
Classification:	PERSONAL		28656 DEQUINDRE ROAD
County:	MACOMB COUNTY		WARREN, MI 48092
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$152,631	\$68,047	\$68,047	(\$84,584)
<b>TAXABLE VALUE</b>				
2014	\$152,631	\$68,047	\$68,047	(\$84,584)

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0131  
MACOMB COUNTY  
CITY OF WARREN

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-767-685	Property Owner:	AGELESS SPA MEDICA PLLC
Classification:	PERSONAL		29187 RYAN
County:	MACOMB COUNTY		WARREN, MI 48092
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$50,000	\$97,120	\$97,120	\$47,120
<b>TAXABLE VALUE</b>				
2014	\$50,000	\$97,120	\$97,120	\$47,120

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0137  
MACOMB COUNTY  
CITY OF WARREN

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-164-230	Property Owner:	CONTINENTAL SERVICES
Classification:	PERSONAL		35710 MOUND
County:	MACOMB COUNTY		STERLING HEIGHTS, MI 48310
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$20,000	\$34,359	\$34,359	\$14,359
<b>TAXABLE VALUE</b>				
2015	\$20,000	\$34,359	\$34,359	\$14,359

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0138  
MACOMB COUNTY  
CITY OF WARREN

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-192-997	Property Owner:	ANTICIPATED PLASTICS INC.
Classification:	PERSONAL		24392 GIBSON
County:	MACOMB COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$25,000	\$25,310	\$25,310	\$310
2015	\$30,000	\$40,948	\$40,948	\$10,948
<b>TAXABLE VALUE</b>				
2013	\$25,000	\$25,310	\$25,310	\$310
2015	\$30,000	\$40,948	\$40,948	\$10,948

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0139  
MACOMB COUNTY  
CITY OF WARREN

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-193-000	Property Owner:	ANTICIPATED PROPERTIES, LLC
Classification:	PERSONAL		24392 GIBSON
County:	MACOMB COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$34,118	\$34,118	\$34,118
2015	\$120,000	\$134,925	\$134,925	\$14,925
<b>TAXABLE VALUE</b>				
2013	\$0	\$34,118	\$34,118	\$34,118
2015	\$120,000	\$134,925	\$134,925	\$14,925

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0140**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-750-661	Property Owner:	PENSKE VEHICLE SERVICES INC.
Classification:	PERSONAL		1225 E. MAPLE ROAD
County:	MACOMB COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$235,000	\$278,294	\$278,294	\$43,294
<b>TAXABLE VALUE</b>				
2015	\$235,000	\$278,294	\$278,294	\$43,294

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0126**  
**MACOMB COUNTY**  
**MACOMB TWP.**

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-60-51821-4	Property Owner:	EAGLE MASKING & FABRICATION
Classification:	PERSONAL		51821 INDUSTRIAL DR.
County:	MACOMB COUNTY		MACOMB, MI 48042
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	DANIEL P. HICKEY, ASSR.
School District:	CHIPPEWA VALLEY		54111 BROUGHTON ROAD
			MACOMB, MI 48042

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$199,440	\$428,600	\$428,600	\$229,160
<b>TAXABLE VALUE</b>				
2015	\$199,440	\$428,600	\$428,600	\$229,160

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0127  
MACOMB COUNTY  
MACOMB TWP.

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-60-51477-3	Property Owner:	STATE GROUP INDUSTRIAL (USA)
Classification:	PERSONAL		13800 NORTH HIGHWAY 57
County:	MACOMB COUNTY		EVANSVILLE, IN 47735
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	DANIEL P. HICKEY, ASSR.
School District:	CHIPPEWA VALLEY		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$60,670	\$85,750	\$85,750	\$25,080
<b>TAXABLE VALUE</b>				
2015	\$60,670	\$85,750	\$85,750	\$25,080

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0118  
MACOMB COUNTY  
WASHINGTON TWP.

The State Tax Commission, at a meeting held on May 11, 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:	28-200-07551-50	Property Owner:	PLASCO CORPORATION
Classification:	PERSONAL		14951 32 MILE ROAD
County:	MACOMB COUNTY		ROMEO, MI 48065
Assessment Unit:	WASHINGTON TWP.	Assessing Officer / Equalization Director:	DEBRA K. SUSALLA, ASSR.
School District:	ROMEO		57900 VAN DYKE
			WASHINGTON, MI 48094

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$210,060	\$218,420	\$218,420	\$8,360
<b>TAXABLE VALUE</b>				
2015	\$210,060	\$218,420	\$218,420	\$8,360

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0117  
MIDLAND COUNTY  
CITY OF MIDLAND

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-09-30-056	Property Owner:	AURAND, BRIAN AND MARY
Classification:	REAL		605 HILLCREST ROAD
County:	MIDLAND COUNTY		MIDLAND, MI 48640
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	REID A. DUFORD, ASSR.
School District:	MIDLAND		333 W. ELLSWORTH STREET
			MIDLAND, MI 48640-5132

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$50,800	\$144,851	\$144,851	\$94,051
2014	\$50,500	\$144,849	\$144,849	\$94,349
2015	\$50,600	\$141,714	\$141,714	\$91,114
<b>TAXABLE VALUE</b>				
2013	\$50,800	\$140,214	\$140,214	\$89,414
2014	\$50,500	\$142,458	\$142,458	\$91,958
2015	\$50,600	\$141,714	\$141,714	\$91,114

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0114  
MUSKEGON COUNTY  
MUSKEGON TWP.

The State Tax Commission, at a meeting held on May 11, 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:	61-10-510-000-0022-00	Property Owner:	WISE INVESTMENTS
Classification:	REAL		1475 WILDWOOD DR.
County:	MUSKEGON COUNTY		MUSKEGON, MI 49445
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)
<b>ASSESSED VALUE</b>				
2015	\$56,400	\$69,900	\$69,900	\$13,500
<b>TAXABLE VALUE</b>				
2015	\$56,400	\$69,900	\$69,900	\$13,500

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0134**  
**OAKLAND COUNTY**  
**CITY OF ROCHESTER HILLS**

The State Tax Commission, at a meeting held on May 11, 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: 70-99-00-258-506  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF ROCHESTER HILLS  
  
School District: AVONDALE

Property Owner:  
RAVAL USA INC.  
1939 NORTHFIELD DR.  
ROCHESTER HILLS, MI 48039-3824  
  
Assessing Officer / Equalization Director:  
KURT A. DAWSON, ASSR.  
1000 ROCHESTER HILLS DRIVE  
ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$132,000	\$194,900	\$194,900	\$62,900
2014	\$135,000	\$211,450	\$211,450	\$76,450
2015	\$150,000	\$203,610	\$203,610	\$53,610
<b>TAXABLE VALUE</b>				
2013	\$132,000	\$194,900	\$194,900	\$62,900
2014	\$135,000	\$211,450	\$211,450	\$76,450
2015	\$150,000	\$203,610	\$203,610	\$53,610

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0133**  
**OAKLAND COUNTY**  
**WHITE LAKE TWP.**

The State Tax Commission, at a meeting held on May 11, 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:	63-Y-12-32-102-006	Property Owner:	DUKE AND DEANA WEBBER
Classification:	REAL		2120 REIDSVIEW DR.
County:	OAKLAND COUNTY		WHITE LAKE, MI 48383-3357
Assessment Unit:	WHITE LAKE TWP.	Assessing Officer / Equalization Director:	JEANINE A. SMITH, ASSR.
School District:	HURON VALLEY		7525 HIGHLAND ROAD
			WHITE LAKE, MI 48383

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$68,030	\$111,850	\$111,850	\$43,820
2014	\$81,100	\$124,920	\$124,920	\$43,820
<b>TAXABLE VALUE</b>				
2013	\$68,030	\$111,850	\$111,850	\$43,820
2014	\$69,110	\$113,630	\$113,630	\$44,520

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0135  
ROSCOMMON COUNTY  
MARKEY TWP.

The State Tax Commission, at a meeting held on May 11, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-008-352-058-0000	Property Owner:	PATRICK THERRIAN
Classification:	REAL		4494 N. MARKEY ROAD
County:	ROSCOMMON COUNTY		ROSCOMMON, MI 48653
Assessment Unit:	MARKEY TWP.	Assessing Officer / Equalization Director:	JOANNE I. KORTGE, ASSR.
School District:	HOUGHTON LAKE		4974 E. HOUGHTON LAKE DRIVE
			HOUGHTON LAKE, MI 48629

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$24,700	\$24,700	\$24,700
<b>TAXABLE VALUE</b>				
2015	\$0	\$24,700	\$24,700	\$24,700

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

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

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

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

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015

Docket Number: 154-15-0119  
WASHTENAW COUNTY  
PITTSFIELD TWP.

The State Tax Commission, at a meeting held on May 11, 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-99-30-015-029	Property Owner:	IGLOBAL LLC
Classification:	PERSONAL		4750 VENTURE DR., SUITE 300
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)
<b>ASSESSED VALUE</b>				
2014	\$0	\$8,000	\$8,000	\$8,000
<b>TAXABLE VALUE</b>				
2014	\$0	\$8,000	\$8,000	\$8,000

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0120**  
**WASHTENAW COUNTY**  
**PITTSFIELD TWP.**

The State Tax Commission, at a meeting held on May 11, 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-99-30-015-212	Property Owner:	KELLERMEYER BERGENSONS SVCS.
Classification:	PERSONAL		1575 HENTHORNE DR.
County:	WASHTENAW COUNTY		MAUMEE, OH 43537
Assessment Unit:	PITTSFIELD TWP.	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	ANN ARBOR		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$16,100	\$16,100	\$16,100
2014	\$0	\$15,900	\$15,900	\$15,900
<b>TAXABLE VALUE</b>				
2013	\$0	\$16,100	\$16,100	\$16,100
2014	\$0	\$15,900	\$15,900	\$15,900

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

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

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 11, 2015**

Docket Number: **154-15-0121**  
**WASHTENAW COUNTY**  
**PITTSFIELD TWP.**

The State Tax Commission, at a meeting held on May 11, 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-99-30-015-219	Property Owner:	LLAMSOFT, INC.
Classification:	PERSONAL		201 S. MAIN ST., SUITE 400
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48104-2113
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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$12,600	\$12,600	\$12,600
2014	\$0	\$25,700	\$25,700	\$25,700
<b>TAXABLE VALUE</b>				
2013	\$0	\$12,600	\$12,600	\$12,600
2014	\$0	\$25,700	\$25,700	\$25,700

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

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

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

  
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Douglas B. Roberts  
Chairperson

