

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 June 9, 2015**

Docket Number: **154-15-0103**
BAY COUNTY
KAWKAWLIN TWP.

The State Tax Commission, at a meeting held on June 9, 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:	09-080-S15-000-006-00	Property Owner:	KEVIN AND SARAH SMITH
Classification:	REAL		727 LINWOOD BEACH ROAD
County:	BAY COUNTY		LINWOOD, MI 48634
Assessment Unit:	KAWKAWLIN TWP.	Assessing Officer / Equalization Director:	JOAN FACKLER, ASSR.
School District:	BAY CITY		1836 E. PARISH ROAD
			KAWKAWLIN, MI 48631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$98,000	\$330,015	\$330,015	\$232,015
2014	\$98,000	\$315,781	\$315,781	\$217,781
2015	\$98,000	\$280,940	\$280,940	\$182,940
TAXABLE VALUE				
2013	\$98,000	\$330,015	\$330,015	\$232,015
2014	\$98,000	\$315,781	\$315,781	\$217,781
2015	\$98,000	\$280,940	\$280,940	\$182,940

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

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

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 June 9, 2015**

Docket Number: **154-14-1109**
CHIPPEWA COUNTY
CITY OF SAULT STE. MARIE

The State Tax Commission, at a meeting held on June 9, 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:	051-992-002-00	Property Owner:	HOOVER PRECISION PRODUCTS
Classification:	PERSONAL-IFT		2200 PENDLEY ROAD
County:	CHIPPEWA COUNTY		CUMMING, GA 30041
Assessment Unit:	CITY OF SAULT STE. MARIE	Assessing Officer / Equalization Director:	TINA MARIE FULLER, ASSR.
School District:	SAULT STE.MARIE		225 E. PORTAGE AVENUE
			SAULT STE. MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$158,700	\$158,700	\$158,700
2013	\$0	\$144,200	\$144,200	\$144,200
TAXABLE VALUE				
2012	\$0	\$158,700	\$158,700	\$158,700
2013	\$0	\$144,200	\$144,200	\$144,200

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 June 9, 2015**

Docket Number: **154-14-1137**
CHIPPEWA COUNTY
CITY OF SAULT STE. MARIE

The State Tax Commission, at a meeting held on June 9, 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:	051-935-005-00	Property Owner:	HOOVER PRECISION PRODUCTS LLC
Classification:	PERSONAL		2200 PENDLEY ROAD
County:	CHIPPEWA COUNTY		CUMMING, GA 30041
Assessment Unit:	CITY OF SAULT STE. MARIE	Assessing Officer / Equalization Director:	TINA MARIE FULLER, ASSR.
School District:	SAULT STE.MARIE		225 E. PORTAGE AVENUE
			SAULT STE. MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,430,800	\$1,230,600	\$1,230,600	(\$200,200)
2013	\$1,484,500	\$1,300,100	\$1,300,100	(\$184,400)
TAXABLE VALUE				
2012	\$1,430,800	\$1,230,600	\$1,230,600	(\$200,200)
2013	\$1,484,500	\$1,300,100	\$1,300,100	(\$184,400)

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 June 9, 2015**

Docket Number: **154-14-1138**
CHIPPEWA COUNTY
CITY OF SAULT STE. MARIE

The State Tax Commission, at a meeting held on June 9, 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:	051-935-005-00	Property Owner:	HOOVER PRECISION PRODUCTS
Classification:	PERSONAL		2200 PENDLEY ROAD
County:	CHIPPEWA COUNTY		CUMMING, GA 30041
Assessment Unit:	CITY OF SAULT STE. MARIE	Assessing Officer / Equalization Director:	TINA MARIE FULLER, ASSR.
School District:	SAULT STE.MARIE		225 E. PORTAGE AVENUE
			SAULT STE. MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$1,363,800	\$1,445,400	\$1,445,400	\$81,600
TAXABLE VALUE				
2014	\$1,363,800	\$1,445,400	\$1,445,400	\$81,600

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a 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 June 9, 2015**

Docket Number: **154-14-1139**
CHIPPEWA COUNTY
CITY OF SAULT STE. MARIE

The State Tax Commission, at a meeting held on June 9, 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:	051-992-002-00	Property Owner:	HOOVER PRECISION PRODUCTS LLC
Classification:	PERSONAL-IFT		2200 PENDLEY ROAD
County:	CHIPPEWA COUNTY		CUMMING, GA 30041
Assessment Unit:	CITY OF SAULT STE. MARIE	Assessing Officer / Equalization Director:	TINA MARIE FULLER, ASSR.
School District:	SAULT STE.MARIE		225 E. PORTAGE AVENUE
			SAULT STE. MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$222,100	\$297,800	\$297,800	\$75,700
TAXABLE VALUE				
2014	\$222,100	\$297,800	\$297,800	\$75,700

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 June 9, 2015**

Docket Number: **154-15-0011**
CHIPPEWA COUNTY
KINROSS TWP.

The State Tax Commission, at a meeting held on June 9, 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: 17-008-789-500-016-00 Classification: REAL County: CHIPPEWA COUNTY Assessment Unit: KINROSS TWP. School District: RUDYARD</p>	<p>Property Owner: MANDO AMERICA CORPORATION 29930 HUDSON DRIVE NOVI, MI 48377 Assessing Officer / Equalization Director: DAVID KAUER, ASSR. 4884 W. CURTIS STREET KINCHELOE, MI 49788</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				
2013	\$0	\$70,100	\$70,100	\$70,100
2014	\$0	\$70,100	\$70,100	\$70,100
 TAXABLE VALUE				
2013	\$0	\$70,100	\$70,100	\$70,100
2014	\$0	\$70,100	\$70,100	\$70,100

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 June 9, 2015

Docket Number: 154-15-0012
CHIPPEWA COUNTY
KINROSS TWP.

The State Tax Commission, at a meeting held on June 9, 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:	17-008-789-500-018-00	Property Owner:	SUPERIOR FABRICATION CO., LLC
Classification:	REAL		17499 SOUTH DOLAN ST.
County:	CHIPPEWA COUNTY		KINCHELOE, MI 49788
Assessment Unit:	KINROSS TWP.	Assessing Officer / Equalization Director:	DAVID KAUER, ASSR.
School District:	RUDYARD		4884 W. CURTIS STREET
			KINCHELOE, MI 49788

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$140,000	\$140,000	\$140,000
TAXABLE VALUE				
2014	\$0	\$140,000	\$140,000	\$140,000

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 June 9, 2015

Docket Number: 154-15-0013
CHIPPEWA COUNTY
KINROSS TWP.

The State Tax Commission, at a meeting held on June 9, 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:	17-008-789-500-025-00	Property Owner:	SUPERIOR FABRICATION CO., LLC
Classification:	REAL		17499 SOUTH DOLAN ST.
County:	CHIPPEWA COUNTY		KINCHELOE, MI 49788
Assessment Unit:	KINROSS TWP.	Assessing Officer / Equalization Director:	DAVID KAUER, ASSR.
School District:	RUDYARD		4884 W. CURTIS STREET
			KINCHELOE, MI 49788

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$148,600	\$148,600	\$148,600
2014	\$0	\$148,600	\$148,600	\$148,600
TAXABLE VALUE				
2013	\$0	\$148,600	\$148,600	\$148,600
2014	\$0	\$148,600	\$148,600	\$148,600

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 June 9, 2015

Docket Number: 154-15-0097
EATON COUNTY
DELTA TWP.

The State Tax Commission, at a meeting held on June 9, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	040-090-011-275-00	Property Owner:	MICROSOFT CORPORATION
Classification:	PERSONAL		PO BOX 25910
County:	EATON COUNTY		SCOTTSDALE, AZ 85255
Assessment Unit:	DELTA TWP.	Assessing Officer / Equalization Director:	TED L. DROSTE, ASSR.
School District:	WAVERLY		7710 W. SAGINAW HWY.
			LANSING, MI 48917

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$28,200	\$28,200	\$28,200
TAXABLE VALUE				
2015	\$0	\$28,200	\$28,200	\$28,200

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 June 9, 2015

Docket Number: 154-15-0104
KENT COUNTY
CALEDONIA TWP.

The State Tax Commission, at a meeting held on June 9, 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:	41-50-16-020-123	Property Owner:	GREGWER INSURANCE & FINANCIAL SVCS.
Classification:	PERSONAL		5659 N. KRAFT LAKE DR.
County:	KENT COUNTY		CALEDONIA, MI 49316
Assessment Unit:	CALEDONIA TWP.	Assessing Officer / Equalization Director:	LAURA J. STOB, ASSR.
School District:	CALEDONIA		8196 BROADMOOR AVENUE SE
			CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$75,200	\$75,200	\$75,200
TAXABLE VALUE				
2014	\$0	\$75,200	\$75,200	\$75,200

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 June 9, 2015**

Docket Number: **154-15-0099**
KENT COUNTY
CITY OF KENTWOOD

The State Tax Commission, at a meeting held on June 9, 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:	41-50-65-014-818	Property Owner:	METROPOLITAN ALTERNATIVE HOUSING
Classification:	PERSONAL		PO BOX 890
County:	KENT COUNTY		GRAND RAPIDS, MI 49518-0890
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	DEBORAH K. RING, ASSR.
School District:	KENTWOOD		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$2,700	\$2,700	\$2,700
2015	\$0	\$2,600	\$2,600	\$2,600
TAXABLE VALUE				
2014	\$0	\$6,600	\$6,600	\$6,600
2015	\$0	\$6,600	\$6,600	\$6,600

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 June 9, 2015

Docket Number: 154-15-0098
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on June 9, 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:	41-10-21-101-036	Property Owner:	LINDSAY M. SALAY
Classification:	REAL		1630 SCOTT CREEK CT. NE
County:	KENT COUNTY		BELMONT, MI 49306
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN, ASSR.
School District:	ROCKFORD		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$19,000	\$114,700	\$114,700	\$95,700
TAXABLE VALUE				
2015	\$19,000	\$114,700	\$114,700	\$95,700

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 June 9, 2015**

Docket Number: **154-15-0102**
LENAWEE COUNTY
CITY OF ADRIAN

The State Tax Commission, at a meeting held on June 9, 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:	XAO-100-0349-02	Property Owner:	MAPLE VILLAGE LIMITED
Classification:	REAL		4275 FIVE OAKS DR.
County:	LENAWEE COUNTY		LANSING, MI 48911
Assessment Unit:	CITY OF ADRIAN	Assessing Officer / Equalization Director:	KRISTEN WETZEL, ASSR.
School District:	MADISON		135 E. MAUMEE STREET
			ADRIAN, MI 49221

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,329,611	\$1,329,611	\$1,329,611
2014	\$0	\$1,326,700	\$1,326,700	\$1,326,700
2015	\$0	\$1,392,700	\$1,392,700	\$1,392,700
TAXABLE VALUE				
2013	\$0	\$1,301,600	\$1,301,600	\$1,301,600
2014	\$0	\$1,322,400	\$1,322,400	\$1,322,400
2015	\$0	\$1,343,600	\$1,343,600	\$1,343,600

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 June 9, 2015**

Docket Number: **154-14-0552**
LIVINGSTON COUNTY
HANDY TWP.

The State Tax Commission, at a meeting held on June 9, 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: 4705-98-201-016 Classification: PERSONAL-IFT County: LIVINGSTON COUNTY Assessment Unit: HANDY TWP. School District: FOWLERVILLE</p>	<p>Property Owner: AISIN HOLDINGS OF AMERICA INC. 15300 CENTENNIAL DR NORTHVILLE, MI 48168 Assessing Officer / Equalization Director: AMY C. PASHBY, ASSR. P.O. BOX 189 FOWLERVILLE, MI 48836</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	\$200,030	\$170,900	\$170,900	(\$29,130)
2013	\$185,460	\$156,640	\$156,640	(\$28,820)
2014	\$167,530	\$141,140	\$141,140	(\$26,390)
TAXABLE VALUE				
2012	\$200,030	\$170,900	\$170,900	(\$29,130)
2013	\$185,460	\$156,640	\$156,640	(\$28,820)
2014	\$167,530	\$141,140	\$141,140	(\$26,390)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a 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 June 9, 2015**

Docket Number: **154-14-0553**
LIVINGSTON COUNTY
HANDY TWP.

The State Tax Commission, at a meeting held on June 9, 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:	4705-98-201-021	Property Owner:	AISIN HOLDINGS OF AMERICA INC
Classification:	PERSONAL-IFT		15300 CENTENNIAL DR
County:	LIVINGSTON COUNTY		NORTHVILLE, MI 48168
Assessment Unit:	HANDY TWP.	Assessing Officer / Equalization Director:	AMY C. PASHBY, ASSR.
School District:	FOWLERVILLE		P.O. BOX 189
			FOWLERVILLE, MI 48836

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$118,400	\$118,400	\$118,400
2013	\$0	\$112,510	\$112,510	\$112,510
2014	\$0	\$104,690	\$104,690	\$104,690
TAXABLE VALUE				
2012	\$0	\$118,400	\$118,400	\$118,400
2013	\$0	\$112,510	\$112,510	\$112,510
2014	\$0	\$104,690	\$104,690	\$104,690

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 9, 2015**

Docket Number: **154-14-0554**
LIVINGSTON COUNTY
HANDY TWP.

The State Tax Commission, at a meeting held on June 9, 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: 4705-98-201-035 Classification: PERSONAL-IFT County: LIVINGSTON COUNTY Assessment Unit: HANDY TWP. School District: FOWLERVILLE</p>	<p>Property Owner: AISIN HOLDINGS OF AMERICA INC 15300 CENTENNIAL DR NORTHVILLE, MI 48168 Assessing Officer / Equalization Director: AMY C. PASHBY, ASSR. P.O. BOX 189 FOWLERVILLE, MI 48836</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$10,810	\$10,810	\$10,810
2013	\$0	\$289,720	\$289,720	\$289,720
2014	\$0	\$250,810	\$250,810	\$250,810
TAXABLE VALUE				
2012	\$0	\$10,810	\$10,810	\$10,810
2013	\$0	\$289,720	\$289,720	\$289,720
2014	\$0	\$250,810	\$250,810	\$250,810

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 June 9, 2015

Docket Number: 154-14-0555
LIVINGSTON COUNTY
HANDY TWP.

The State Tax Commission, at a meeting held on June 9, 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:	4705-98-201-041	Property Owner:	AISIN HOLDINGS OF AMERICA INC
Classification:	PERSONAL-IFT		15300 CENTENNIAL DR
County:	LIVINGSTON COUNTY		NORTHVILLE, MI 48168
Assessment Unit:	HANDY TWP.	Assessing Officer / Equalization Director:	AMY C. PASHBY, ASSR.
School District:	FOWLERVILLE		P.O. BOX 189
			FOWLERVILLE, MI 48836

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$341,130	\$341,130	\$341,130
TAXABLE VALUE				
2014	\$0	\$341,130	\$341,130	\$341,130

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

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

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 June 9, 2015**

Docket Number: **154-14-0556**
LIVINGSTON COUNTY
HANDY TWP.

The State Tax Commission, at a meeting held on June 9, 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:	4705-98-201-028	Property Owner:	AISIN HOLDINGS OF AMERICA INC
Classification:	PERSONAL-IFT		15300 CENTENNIAL DR
County:	LIVINGSTON COUNTY		NORTHVILLE, MI 48168
Assessment Unit:	HANDY TWP.	Assessing Officer / Equalization Director:	AMY C. PASHBY, ASSR.
School District:	FOWLerville		P.O. BOX 189
			FOWLerville, MI 48836

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$286,330	\$286,330	\$286,330
2013	\$0	\$255,240	\$255,240	\$255,240
2014	\$0	\$229,650	\$229,650	\$229,650
TAXABLE VALUE				
2012	\$0	\$286,330	\$286,330	\$286,330
2013	\$0	\$255,240	\$255,240	\$255,240
2014	\$0	\$229,650	\$229,650	\$229,650

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a 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 June 9, 2015**

Docket Number: **154-14-1133**
LIVINGSTON COUNTY
HANDY TWP.

The State Tax Commission, at a meeting held on June 9, 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:	4705-99-000-771	Property Owner:	AISIN HOLDINGS OF AMERICA INC.
Classification:	PERSONAL-IFT		15300 CENTENNIAL DR.
County:	LIVINGSTON COUNTY		NORTHVILLE, MI 48168
Assessment Unit:	HANDY TWP.	Assessing Officer / Equalization Director:	AMY C. PASHBY, ASSR.
School District:	FOWLERVILLE		P.O. BOX 189
			FOWLERVILLE, MI 48836

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$622,090	\$0	\$0	(\$622,090)
2013	\$842,340	\$0	\$0	(\$842,340)
2014	\$751,700	\$93,840	\$93,840	(\$657,860)
TAXABLE VALUE				
2012	\$622,090	\$0	\$0	(\$622,090)
2013	\$842,340	\$0	\$0	(\$842,340)
2014	\$751,700	\$93,840	\$93,840	(\$657,860)

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 9, 2015**

Docket Number: **154-14-1134**
LIVINGSTON COUNTY
HANDY TWP.

The State Tax Commission, at a meeting held on June 9, 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:	4705-98-201-024	Property Owner:	AISIN HOLDINGS OF AMERICA INC.
Classification:	PERSONAL-IFT		15300 CENTENNIAL DR.
County:	LIVINGSTON COUNTY		NORTHVILLE, MI 48168
Assessment Unit:	HANDY TWP.	Assessing Officer / Equalization Director:	AMY C. PASHBY, ASSR.
School District:	FOWLERVILLE		P.O. BOX 189
			FOWLERVILLE, MI 48836

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$31,530	\$31,530	\$31,530
2013	\$0	\$28,240	\$28,240	\$28,240
TAXABLE VALUE				
2012	\$0	\$31,530	\$31,530	\$31,530
2013	\$0	\$28,240	\$28,240	\$28,240

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 9, 2015

Docket Number: 154-15-0100
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on June 9, 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:	14-02-351-021	Property Owner:	VICKI GIORDANO
Classification:	REAL		22620 EUCLID
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$37,400	\$37,400	\$37,400
TAXABLE VALUE				
2014	\$0	\$36,500	\$36,500	\$36,500

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

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 9, 2015

Docket Number: 154-15-0101
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on June 9, 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:	40-02-421-108	Property Owner:	NCVI LLC
Classification:	PERSONAL		24211 LITTLE MACK
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48080
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$209,800	\$282,000	\$282,000	\$72,200
TAXABLE VALUE				
2015	\$209,800	\$282,000	\$282,000	\$72,200

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 June 9, 2015**

Docket Number: **154-15-0105**
WAYNE COUNTY
BROWNSTOWN TWP.

The State Tax Commission, at a meeting held on June 9, 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: 70-999-00-0104-013 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: BROWNSTOWN TWP. School District: WOODHAVEN	Property Owner: MAGNA INTERNATIONAL AKA NORPLAS INDUSTRIES 1800 NATHAN TOLEDO, OH 43611 Assessing Officer / Equalization Director: SHARON A. DOOM, ASSR. 21313 TELEGRAPH ROAD BROWNSTOWN, MI 48183
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$258,100	\$258,100	\$258,100
 TAXABLE VALUE				
2013	\$0	\$258,100	\$258,100	\$258,100

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 June 9, 2015

Docket Number: 154-15-0106
WAYNE COUNTY
BROWNSTOWN TWP.

The State Tax Commission, at a meeting held on June 9, 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:	70-998-01-9891-020	Property Owner:	MAGNA INTERNATIONAL
Classification:	PERSONAL-IFT		AKA NORPLAS INDUSTRIES
County:	WAYNE COUNTY		1800 NATHAN
Assessment Unit:	BROWNSTOWN TWP.		TOLEDO, OH 43611
School District:	WOODHAVEN	Assessing Officer / Equalization Director:	SHARON A. DOOM, ASSR.
			21313 TELEGRAPH ROAD
			BROWNSTOWN, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$258,100	\$0	\$0	(\$258,100)
TAXABLE VALUE				
2013	\$258,100	\$0	\$0	(\$258,100)

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

