

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 August 25, 2015

Docket Number: 154-15-0182
ARENAC COUNTY
MOFFATT TWP.

The State Tax Commission, at a meeting held on August 25, 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:	008-0-F50-000-013-00	Property Owner:	JP MORGAN CHASE BANK
Classification:	REAL		3415 VISION DRIVE
County:	ARENAC COUNTY		COLUMBUS, OH 43219
Assessment Unit:	MOFFATT TWP.	Assessing Officer / Equalization Director:	CHRISTINE A. GERBER, ASSR.
School District:	STANDISH STERLING		P.O. BOX 631
			MIO, MI 48647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$28,400	\$28,400	\$28,400
TAXABLE VALUE				
2014	\$0	\$28,400	\$28,400	\$28,400

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

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

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

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

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 August 25, 2015**

Docket Number: **154-15-0161**
CHIPPEWA COUNTY
CITY OF SAULT STE. MARIE

The State Tax Commission, at a meeting held on August 25, 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: 17-051-925-075-00 Classification: PERSONAL County: CHIPPEWA COUNTY Assessment Unit: CITY OF SAULT STE. MARIE School District: SAULT STE. MARIE	Property Owner: WMS GAMING INC. C/O RYAN LLC PO BOX 4900 SCOTTSDALE, AZ 85261 Assessing Officer / Equalization Director: TINA MARIE FULLER, ASSR. 225 E. PORTAGE AVENUE SAULT STE. MARIE, MI 49783
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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				
2015	\$0	\$80,900	\$80,900	\$80,900
 TAXABLE VALUE				
2015	\$0	\$80,900	\$80,900	\$80,900

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0233**
CHIPPEWA COUNTY
CITY OF SAULT STE. MARIE

The State Tax Commission, at a meeting held on August 25, 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:	051-649-045-00	Property Owner:	TINA M. VANCE
Classification:	REAL		1129 MANN DR.
County:	CHIPPEWA COUNTY		SAULT STE. MARIE, MI 49783
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	\$0	\$73,100	\$73,100	\$73,100
2015	\$71,100	\$71,100	\$71,100	\$0
TAXABLE VALUE				
2014	\$0	\$69,000	\$69,000	\$69,000
2015	\$0	\$70,104	\$70,104	\$70,104

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0289**
EATON COUNTY
CARMEL TWP.

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-100-010-100-121-00	Property Owner:	MICHAEL AND MAUREEN ORMAN
Classification:	REAL		590 N. STINE ROAD
County:	EATON COUNTY		CHARLOTTE, MI 48813
Assessment Unit:	CARMEL TWP.	Assessing Officer / Equalization Director:	RANDY L. JEWELL, ASSR.
School District:	CHARLOTTE		298 BONNIE BROOK
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$122,002	\$113,409	\$113,409	(\$8,593)
TAXABLE VALUE				
2013	\$112,308	\$104,069	\$104,069	(\$8,239)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0163**
EATON COUNTY
DELTA TWP.

The State Tax Commission, at a meeting held on August 25, 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:	040-090-013-797-00	Property Owner:	PAWN JUST JEWELRY WEST, INC.
Classification:	PERSONAL		4251 WEST SAGINAW HWY.
County:	EATON COUNTY		LANSING, MI 48917
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				
2014	\$0	\$5,100	\$5,100	\$5,100
2015	\$0	\$5,000	\$5,000	\$5,000
TAXABLE VALUE				
2014	\$0	\$5,100	\$5,100	\$5,100
2015	\$0	\$5,000	\$5,000	\$5,000

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 August 25, 2015

Docket Number: 154-15-0164
EATON COUNTY
DELTA TWP.

The State Tax Commission, at a meeting held on August 25, 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:	040-090-011-250-00	Property Owner:	ELWOOD STAFFING SERVICES, INC.
Classification:	PERSONAL		PO BOX 1024
County:	EATON COUNTY		COLUMBUS, IN 47202
Assessment Unit:	DELTA TWP.	Assessing Officer / Equalization Director:	TED L. DROSTE, ASSR.
School District:	GRAND LEDGE		7710 W. SAGINAW HWY.
			LANSING, MI 48917

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$8,000	\$9,000	\$9,000	\$1,000
TAXABLE VALUE				
2015	\$8,000	\$9,000	\$9,000	\$1,000

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0217**
EATON COUNTY
DELTA TWP.

The State Tax Commission, at a meeting held on August 25, 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:	040-090-401-335-00	Property Owner:	GE CAPITAL COMMERCIAL INC.
Classification:	PERSONAL		PO BOX 35715
County:	EATON COUNTY		BILLINGS, MT 59107
Assessment Unit:	DELTA TWP.	Assessing Officer / Equalization Director:	TED L. DROSTE, ASSR.
School District:	GRAND LEDGE		7710 W. SAGINAW HWY.
			LANSING, MI 48917

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$42,545	\$42,545	\$42,545
TAXABLE VALUE				
2015	\$0	\$42,545	\$42,545	\$42,545

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0248**
EATON COUNTY
DELTA TWP.

The State Tax Commission, at a meeting held on August 25, 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:	040-090-011-112-01	Property Owner:	VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	EATON COUNTY		ADDISON, TX 75001
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	\$19,400	\$19,400	\$19,400
TAXABLE VALUE				
2015	\$0	\$19,400	\$19,400	\$19,400

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 August 25, 2015**

Docket Number: **154-15-0309**
GENESEE COUNTY
FOREST TWP.

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	25-09-01-400-002	Property Owner:	ROBERT ROBERTSON
Classification:	REAL		12282 POWDER HORN TRAIL
County:	GENESEE COUNTY		OTISVILLE, MI 48463
Assessment Unit:	FOREST TWP.	Assessing Officer / Equalization Director:	THOMAS C. VALENTINE, ASSR.
School District:	LAKEVILLE		130 E. MAIN STREET
			OTISVILLE, MI 48463

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$70,100	\$112,300	\$112,300	\$42,200
2014	\$80,700	\$122,500	\$122,500	\$41,800
2015	\$83,600	\$125,000	\$125,000	\$41,400
TAXABLE VALUE				
2013	\$69,017	\$111,217	\$111,217	\$42,200
2014	\$70,121	\$112,996	\$112,996	\$42,875
2015	\$71,242	\$114,803	\$114,803	\$43,561

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015

Docket Number: 154-15-0167
GENESEE COUNTY
MUNDY TWP.

The State Tax Commission, at a meeting held on August 25, 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:	15-21-554-030	Property Owner:	JEFFREY WILLMAN
Classification:	REAL		4308 DRAKE DR.
County:	GENESEE COUNTY		SWARTZ CREEK, MI 48473
Assessment Unit:	MUNDY TWP.	Assessing Officer / Equalization Director:	DEMITRIST D. MCGREGORY, ASSR.
School District:	LAKE FENTON		3478 MUNDY AVENUE
			SWARTZ CREEK, MI 48473

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$68,200	\$68,200	\$68,200
TAXABLE VALUE				
2014	\$0	\$68,200	\$68,200	\$68,200

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0168**
GRAND TRAVERSE COUNTY
PENINSULA TWP.

The State Tax Commission, at a meeting held on August 25, 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:	28-11-577-012-00	Property Owner:	MICHAEL R. CAMERON & KYLE M. CAMERON
Classification:	REAL		11699 SNOWFIELD CT.
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49686
Assessment Unit:	PENINSULA TWP.	Assessing Officer / Equalization Director:	SALLY A. AKERLEY, ASSR.
School District:	TRAVERSE CITY		13235 CENTER ROAD
			TRAVERSE CITY, MI 49686

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$227,900	\$227,900	\$227,900
TAXABLE VALUE				
2015	\$0	\$192,130	\$192,130	\$192,130

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.

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 August 25, 2015

Docket Number: 154-15-0283
INGHAM COUNTY
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-25-05-08-307-001	Property Owner:	ADRIAN & RAYNA WILLEMSE
Classification:	REAL		56691 GOLDEN BEE DRIVE
County:	INGHAM COUNTY		YUCCA VALLEY, CA 92284-4279
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	ELIZABETH A. TOBIAS, ASSR.
School District:	HOLT		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$79,300	\$79,300	\$79,300
TAXABLE VALUE				
2015	\$0	\$75,457	\$75,457	\$75,457

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0204**
KALAMAZOO COUNTY
ROSS TWP.

The State Tax Commission, at a meeting held on August 25, 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:	3904-35-145-010	Property Owner:	WILLIAM B. FRENCH
Classification:	REAL		C/O DANIEL G. FRENCH
County:	KALAMAZOO COUNTY		104 M-73
Assessment Unit:	ROSS TWP.		IRON RIVER, MI 49935
School District:	GALESBURG-AUGUSTA	Assessing Officer / Equalization Director:	ANGELA J. KIRBY, ASSR.
			12086 M-89
			RICHLAND, MI 49083

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$6,800	\$6,800	\$6,800
TAXABLE VALUE				
2015	\$0	\$1,699	\$1,699	\$1,699

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0205**
KALAMAZOO COUNTY
ROSS TWP.

The State Tax Commission, at a meeting held on August 25, 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: 3904-35-180-010 Classification: REAL County: KALAMAZOO COUNTY Assessment Unit: ROSS TWP. School District: GALESBURG-AUGUSTA	Property Owner: WILLIAM B. FRENCH C/O DANIEL G. FRENCH 104 M-73 IRON RIVER, MI 49935 Assessing Officer / Equalization Director: ANGELA J. KIRBY, ASSR. 12086 M-89 RICHLAND, MI 49083
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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				
2015	\$0	\$77,600	\$77,600	\$77,600
 TAXABLE VALUE				
2015	\$0	\$40,266	\$40,266	\$40,266

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0206**
KALAMAZOO COUNTY
ROSS TWP.

The State Tax Commission, at a meeting held on August 25, 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:	3904-35-155-010	Property Owner:	TANNER & TERRY NIXON
Classification:	REAL		GLEN SUMMERS REV TRUST
County:	KALAMAZOO COUNTY		208 MONROE ST.
Assessment Unit:	ROSS TWP.	Assessing Officer / Equalization Director:	AUGUSTA, MI 49012
School District:	GALESBURG-AUGUSTA		ANGELA J. KIRBY, ASSR.
			12086 M-89
			RICHLAND, MI 49083

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$10,100	\$10,100	\$10,100
TAXABLE VALUE				
2015	\$0	\$10,100	\$10,100	\$10,100

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 August 25, 2015**

Docket Number: **154-15-0207**
KALAMAZOO COUNTY
ROSS TWP.

The State Tax Commission, at a meeting held on August 25, 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: 3904-35-155-012 Classification: REAL County: KALAMAZOO COUNTY Assessment Unit: ROSS TWP. School District: GALESBURG-AUGUSTA</p>	<p>Property Owner: WILLIAM B. FRENCH, JERRY THUNDER LIV TRUST OF PATRICIA HUNTINGTON 104 M-73 IRON RIVER, MI 49935 Assessing Officer / Equalization Director: ANGELA J. KIRBY, ASSR. 12086 M-89 RICHLAND, MI 49083</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				
2015	\$0	\$31,900	\$31,900	\$31,900
 TAXABLE VALUE				
2015	\$0	\$6,566	\$6,566	\$6,566

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0183**
KENT COUNTY
CASCADE TWP.

The State Tax Commission, at a meeting held on August 25, 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:	41-50-18-020-128	Property Owner:	CASCADE CHRISTIAN HOME
Classification:	PERSONAL		C/O THOMAS LAWRENCE
County:	KENT COUNTY		820 FOREST HILLS AVE SE, STE C
Assessment Unit:	CASCADE TWP.	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49546
School District:	FOREST HILLS		ROGER ALAN MCCARTY, ASSR.
			2865 THORNHILLS S.E.
			GRAND RAPIDS, MI 49546

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$2,500	\$2,500	\$2,500
2015	\$0	\$2,500	\$2,500	\$2,500
TAXABLE VALUE				
2014	\$0	\$2,500	\$2,500	\$2,500
2015	\$0	\$2,500	\$2,500	\$2,500

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0302**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-114-761	Property Owner:	JOHNSON LAW PLC
Classification:	PERSONAL		99 MONROE AVE., NW, STE 900
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)
ASSESSED VALUE				
2014	\$0	\$100,300	\$100,300	\$100,300
2015	\$203,700	\$203,100	\$203,100	(\$600)
TAXABLE VALUE				
2014	\$0	\$100,300	\$100,300	\$100,300
2015	\$203,700	\$203,100	\$203,100	(\$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 August 25, 2015

Docket Number: 154-15-0170
KENT COUNTY
CITY OF WYOMING

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-17-26-352-003	Property Owner:	PAUL SLUSARCZYK
Classification:	REAL		1491 WOODHILL CT., SW
County:	KENT COUNTY		WYOMING, MI 49509
Assessment Unit:	CITY OF WYOMING	Assessing Officer / Equalization Director:	EUGENE A. VOGAN, ASSR.
School District:	WYOMING		P.O. BOX 905
			WYOMING, MI 49509-0905

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$68,300	\$68,300	\$68,300
TAXABLE VALUE				
2015	\$0	\$65,746	\$65,746	\$65,746

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0292**
KENT COUNTY
CITY OF WYOMING

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-17-24-402-006 Classification: REAL County: KENT COUNTY Assessment Unit: CITY OF WYOMING School District: GODWIN HEIGHTS	Property Owner: SANDRA MAE CAPESTANY 763 AVONLEA LANE CALEDONIA, MI 49316 Assessing Officer / Equalization Director: EUGENE A. VOGAN, ASSR. P.O. BOX 905 WYOMING, MI 49509-0905
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$9,500	\$119,200	\$119,200	\$109,700
2014	\$9,500	\$111,700	\$111,700	\$102,200
2015	\$9,500	\$122,300	\$122,300	\$112,800
TAXABLE VALUE				
2013	\$9,500	\$119,200	\$119,200	\$109,700
2014	\$9,500	\$111,700	\$111,700	\$102,200
2015	\$9,500	\$113,469	\$113,469	\$103,969

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015

Docket Number: 154-15-0254
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on August 25, 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:	41-10-26-353-136	Property Owner:	ANNE HANKAMP
Classification:	REAL		3364 WOODWIND DR., NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$74,100	\$74,100	\$74,100
TAXABLE VALUE				
2015	\$0	\$69,697	\$69,697	\$69,697

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015

Docket Number: 154-15-0255
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on August 25, 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:	41-10-14-354-009	Property Owner:	ROBERT CHELONE
Classification:	REAL		5919 S. 168TH AVE.
County:	KENT COUNTY		HESPERIA, MI 49421
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				
2014	\$0	\$81,400	\$81,400	\$81,400
TAXABLE VALUE				
2014	\$0	\$78,236	\$78,236	\$78,236

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0285**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on August 25, 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:	41-50-26-024-084	Property Owner:	METROPCS MICHIGAN INC.
Classification:	PERSONAL		12920 SE 38TH ST.
County:	KENT COUNTY		BELLEVUE, WA 98006
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	\$19,600	\$3,200	\$3,200	(\$16,400)
TAXABLE VALUE				
2015	\$19,600	\$3,200	\$3,200	(\$16,400)

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 August 25, 2015**

Docket Number: **154-15-0286**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on August 25, 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: 41-10-04-300-605 Classification: REAL County: KENT COUNTY Assessment Unit: PLAINFIELD TWP. School District: ROCKFORD	Property Owner: METROPCS MICHIGAN INC. 12920 SE 38TH ST. BELLEVUE, WA 98006 Assessing Officer / Equalization Director: TERESA M. ZIMMERMAN, ASSR. 6161 BELMONT AVE. N.E. BELMONT, MI 49306
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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				
2015	\$0	\$3,000	\$3,000	\$3,000
 TAXABLE VALUE				
2015	\$0	\$3,000	\$3,000	\$3,000

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 August 25, 2015**

Docket Number: **154-15-0301**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on August 25, 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:	41-50-26-024-410	Property Owner:	TIM HORTON USA INC
Classification:	PERSONAL		C/O RYAN TAX COMPLIANCE SVCS.
County:	KENT COUNTY		PO BOX 460389
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	HOUSTON, TX 77056
School District:	NORTHVIEW		TERESA M. ZIMMERMAN, ASSR.
			6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$135,600	\$154,200	\$154,200	\$18,600
TAXABLE VALUE				
2015	\$135,600	\$154,200	\$154,200	\$18,600

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 August 25, 2015**

Docket Number: **154-15-0218**
LEELANAU COUNTY
CLEVELAND TWP.

The State Tax Commission, at a meeting held on August 25, 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: 003-900-002-00 Classification: PERSONAL-UTILITY County: LEELANAU COUNTY Assessment Unit: CLEVELAND TWP. School District: GLEN LAKE</p>	<p>Property Owner: CONSUMERS ENERGY CO 1 ENERGY PLAZA DR. JACKSON, MI 49201-2357 Assessing Officer / Equalization Director: JULIE A. KROMBEEN, ASSR. 3900 S. TOWNLINE ROAD CEDAR, MI 49621</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$439,600	\$439,600	\$439,600	\$0
2014	\$459,100	\$459,100	\$459,100	\$0
2015	\$493,800	\$493,800	\$493,800	\$0
TAXABLE VALUE				
2013	\$428,349	\$439,600	\$439,600	\$11,251
2014	\$433,058	\$459,100	\$459,100	\$26,042
2015	\$456,728	\$493,800	\$493,800	\$37,072

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-14-1141**
MACOMB COUNTY
CITY OF RICHMOND

The State Tax Commission, at a meeting held on August 25, 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:	50-07-03-35-434-001	Property Owner:	EDWARD R. YURICH & PEGGY CHAMBERS
Classification:	REAL		69894 BEEBE ST.
County:	MACOMB COUNTY		RICHMOND, MI 48062
Assessment Unit:	CITY OF RICHMOND	Assessing Officer / Equalization Director:	COLLEEN C. CARGO, ASSR.
School District:	RICHMOND		68225 MAIN STREET, BOX 457
			RICHMOND, MI 48062

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$41,700	\$41,100	\$41,100	(\$600)
2013	\$35,100	\$34,500	\$34,500	(\$600)
2014	\$38,100	\$37,500	\$37,500	(\$600)
TAXABLE VALUE				
2012	\$41,700	\$41,100	\$41,100	(\$600)
2013	\$35,100	\$34,500	\$34,500	(\$600)
2014	\$35,661	\$35,052	\$35,052	(\$609)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0258**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on August 25, 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: 10-01-104-014-354 Classification: PERSONAL County: MACOMB COUNTY Assessment Unit: CITY OF STERLING HEIGHTS School District: UTICA</p>	<p>Property Owner: AM RETAIL GROUP (WILSON'S LEATHER) C/O D&P #100169-MI-3277 PO BOX 2629 ADDISON, TX 75001 Assessing Officer / Equalization Director: DWAYNE G. MCLACHLAN, ASSR. 40555 UTICA ROAD, BOX 8009 STERLING HEIGHTS, MI 48311-8009</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				
2014	\$10,000	\$39,300	\$39,300	\$29,300
 TAXABLE VALUE				
2014	\$10,000	\$39,300	\$39,300	\$29,300

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0259**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on August 25, 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: 10-04-176-018-001 Classification: PERSONAL County: MACOMB COUNTY Assessment Unit: CITY OF STERLING HEIGHTS School District: UTICA	Property Owner: NEW ELECTRIC ATTN: CORINA THOMAS 3185 DUNDAS STREET WEST OAKVILLE, ON L6M 4J4 CANADA Assessing Officer / Equalization Director: DWAYNE G. MCLACHLAN, ASSR. 40555 UTICA ROAD, BOX 8009 STERLING HEIGHTS, MI 48311-8009
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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				
2015	\$14,000	\$20,250	\$20,250	\$6,250
 TAXABLE VALUE				
2015	\$14,000	\$20,250	\$20,250	\$6,250

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

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

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 August 25, 2015**

Docket Number: **154-15-0260**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on August 25, 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:	10-20-426-020-015	Property Owner:	ELWOOD STAFFING SERVICES INC.
Classification:	PERSONAL		PO BOX 1024
County:	MACOMB COUNTY		COLUMBUS, IN 47202-1024
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$14,000	\$21,050	\$21,050	\$7,050
TAXABLE VALUE				
2015	\$14,000	\$21,050	\$21,050	\$7,050

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0194**
MACOMB COUNTY
SHELBY TWP.

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-07-90-042-075	Property Owner:	U.S. BANK NATIONAL ASSOCIATION
Classification:	PERSONAL		ATTN: AMY J. OTTO
County:	MACOMB COUNTY		1310 MADRID ST., STE 100
Assessment Unit:	SHELBY TWP.		MARSHALL, MN 56258
School District:	UTICA	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
			52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$154,550	\$115,100	\$115,100	(\$39,450)
TAXABLE VALUE				
2013	\$154,550	\$115,100	\$115,100	(\$39,450)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0125**
MANISTEE COUNTY
MANISTEE TWP.

The State Tax Commission, at a meeting held on August 25, 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:	51-07-900-382-20	Property Owner:	SAVOY ENERGY LP
Classification:	PERSONAL-UTILITY		920 HASTINGS ST.
County:	MANISTEE COUNTY		PO BOX 1560
Assessment Unit:	MANISTEE TWP.		TRAVERSE CITY, MI 49685
School District:	ONEKAMA	Assessing Officer / Equalization Director:	CONNIE L. ANDERSON, ASSR.
			1120 N. KRISTIE LANE
			LUDINGTON, MI 49431

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$381,800	\$211,214	\$211,214	(\$170,586)
2014	\$325,600	\$180,363	\$180,363	(\$145,237)
TAXABLE VALUE				
2013	\$381,800	\$211,214	\$211,214	(\$170,586)
2014	\$325,600	\$180,363	\$180,363	(\$145,237)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-14-1088**
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-131-100-0019-00	Property Owner:	BLUEBURY LLC
Classification:	REAL		450 W. HACKLEY
County:	MUSKEGON COUNTY		MUSKEGON, MI 49444
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MUSKEGON PUBLIC		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$270,300	\$330,300	\$330,300	\$60,000
2013	\$274,500	\$334,600	\$334,600	\$60,100
2014	\$273,600	\$332,800	\$332,800	\$59,200
TAXABLE VALUE				
2012	\$270,300	\$330,300	\$330,300	\$60,000
2013	\$274,500	\$334,600	\$334,600	\$60,100
2014	\$273,600	\$332,800	\$332,800	\$59,200

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).

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Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 6, 2015

Docket Number: 154-15-0212
OAKLAND COUNTY
BLOOMFIELD TWP.

The State Tax Commission, at a meeting held on August 25, 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:	C-63-19-08-476-013	Property Owner:	HIKMAT MAHMOOD
Classification:	REAL		3490 FRANKLIN ROAD
County:	OAKLAND COUNTY		BLOOMFIELD HILLS, MI 48302
Assessment Unit:	BLOOMFIELD TWP.	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN, ASSR.
School District:	BLOOMFIELD TWP.		P.O. BOX 489
			BLOOMFIELD TOWNSHIP, MI 48303

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$946,480	\$887,750	\$887,750	(\$58,730)
2014	\$1,120,030	\$1,108,200	\$1,108,200	(\$11,830)
2015	\$1,341,670	\$1,307,350	\$1,307,350	(\$34,320)
TAXABLE VALUE				
2013	\$946,480	\$860,010	\$860,010	(\$86,470)
2014	\$961,620	\$873,770	\$873,770	(\$87,850)
2015	\$977,000	\$887,750	\$887,750	(\$89,250)

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

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

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

Reason for Amendment :
The State Tax Commission determined to approve the change in the Original Assessed, Requested Assessed and Taxable Value and Net Increase/Decrease Value for the 2013 Tax Year.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0219**
**OAKLAND COUNTY
CITY OF FERNDALE**

The State Tax Commission, at a meeting held on August 25, 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:	24-99-00-014-070	Property Owner:	BAYTREE NATIONAL BANK & TRUST
Classification:	PERSONAL		C/O ADVANCED PROPERTY TAX COMP
County:	OAKLAND COUNTY		1611 N. INTERSTATE 35E, STE 428
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	CARROLLTON, TX 75006-9616
			DAVID M. HIEBER, ASSR.
School District:	FERNDALE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$15,580	\$15,580	\$15,580
2014	\$0	\$11,330	\$11,330	\$11,330
TAXABLE VALUE				
2013	\$0	\$15,580	\$15,580	\$15,580
2014	\$0	\$11,330	\$11,330	\$11,330

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0220**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on August 25, 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:	50-99-00-014-175	Property Owner:	BAYTREE NATIONAL BANK & TRUST
Classification:	PERSONAL		C/O ADVANCED PROPERTY TAX COMP
County:	OAKLAND COUNTY		1611 N. INTERSTATE 35E, STE 428
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	CARROLLTON, TX 75006-8616
			D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$23,820	\$23,820	\$23,820
TAXABLE VALUE				
2013	\$0	\$23,820	\$23,820	\$23,820

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0173**
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on August 25, 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:	70-99-00-224-905	Property Owner:	BARNES & NOBLE BOOKSELLERS #2627
Classification:	PERSONAL		TAX DEPT.
County:	OAKLAND COUNTY		122 5TH AVENUE, FL 2
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	NEW YORK, NY 10011-3173
School District:	ROCHESTER		KURT A. DAWSON, ASSR.
			1000 ROCHESTER HILLS DRIVE
			ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$160,000	\$214,520	\$214,520	\$54,520
TAXABLE VALUE				
2015	\$160,000	\$214,520	\$214,520	\$54,520

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0213**
OTSEGO COUNTY
BAGLEY TWP.

The State Tax Commission, at a meeting held on August 25, 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:	010-027-200-020-01	Property Owner:	KEITH R. & CATHERINE L. MARTELL
Classification:	REAL		205 ARROWHEAD TRL.
County:	OTSEGO COUNTY		GAYLORD, MI 49735
Assessment Unit:	BAGLEY TWP.	Assessing Officer / Equalization Director:	JASON G. WOODCOX, ASSR.
School District:	GAYLORD		P.O. BOX 52
			GAYLORD, MI 49734

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$122,300	\$137,600	\$137,600	\$15,300
2014	\$107,500	\$120,100	\$120,100	\$12,600
2015	\$113,500	\$119,200	\$119,200	\$5,700
TAXABLE VALUE				
2013	\$117,248	\$132,548	\$132,548	\$15,300
2014	\$107,500	\$120,100	\$120,100	\$12,600
2015	\$109,220	\$119,200	\$119,200	\$9,980

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0175**
SAINT CLAIR COUNTY
MUSSEY TWP.

The State Tax Commission, at a meeting held on August 25, 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:	40-999-0169-010	Property Owner:	CATERPILLAR FINANCIAL SERVICES CORP.
Classification:	PERSONAL		ATTN: TAX DEPARTMENT
County:	SAINT CLAIR COUNTY		2120 WEST END AVENUE
Assessment Unit:	MUSSEY TWP.	Assessing Officer / Equalization Director:	NASHVILLE, TN 37203
School District:	CAPAC		DOUGLAS P. OKOROWSKI, ASSR.
			135 N. MAIN
			CAPAC, MI 48014

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$149,260	\$149,260	\$149,260
TAXABLE VALUE				
2015	\$0	\$149,260	\$149,260	\$149,260

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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 August 25, 2015**

Docket Number: **154-15-0280**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-080-558	Property Owner:	COMMONWEALTH OPPORTUNITY FUND
Classification:	PERSONAL		17755 US HIGHWAY 19 N STE 400
County:	WASHTENAW COUNTY		CLEARWATER, FL 33764
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$23,900	\$23,900	\$23,900
TAXABLE VALUE				
2015	\$0	\$23,900	\$23,900	\$23,900

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0313**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-079-366	Property Owner:	WINDSOR
Classification:	PERSONAL		9603 JOHN SHED
County:	WASHTENAW COUNTY		SANTA FE SPRINGS, CA 90670
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$33,100	\$127,200	\$127,200	\$94,100
TAXABLE VALUE				
2015	\$33,100	\$127,200	\$127,200	\$94,100

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 August 25, 2015**

Docket Number: **154-15-0095**
WAYNE COUNTY
CITY OF HIGHLAND PARK

The State Tax Commission, at a meeting held on August 25, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	43-999-00-2664-014	Property Owner:	INTEGRATED MANUFACTURING
Classification:	PERSONAL		13000 OAKLAND PARK
County:	WAYNE COUNTY		HIGHLAND PARK, MI 48203
Assessment Unit:	CITY OF HIGHLAND PARK	Assessing Officer / Equalization Director:	DOUGLAS M. SHAW, ASSR.
School District:	HIGHLAND PARK		12050 WOODWARD AVENUE
			HIGHLAND PARK, MI 48203

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$3,280,000	\$1,067,900	\$1,067,900	(\$2,212,100)
2015	\$862,000	\$683,500	\$683,500	(\$178,500)
TAXABLE VALUE				
2014	\$3,280,000	\$1,067,900	\$1,067,900	(\$2,212,100)
2015	\$862,000	\$683,500	\$683,500	(\$178,500)

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 25, 2015**

Docket Number: **154-15-0216**
WAYNE COUNTY
CITY OF TRENTON

The State Tax Commission, at a meeting held on August 25, 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:	82-54-999-99-2821-015	Property Owner:	PREMIER CARDIOVASCULAR SPECIALISTS
Classification:	PERSONAL		5400 FORT STREET, SUITE 110
County:	WAYNE COUNTY		TRENTON, MI 48183
Assessment Unit:	CITY OF TRENTON	Assessing Officer / Equalization Director:	JOHN P. DAHLQUIST, ASSR.
School District:	TRENTON		2800 THIRD STREET
			TRENTON, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$30,200	\$30,200	\$30,200
TAXABLE VALUE				
2014	\$0	\$30,200	\$30,200	\$30,200

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

