

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**

Docket Number: **154-16-0256**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	0317-012-006-10	Property Owner:	PAUL DEMINK
Classification:	REAL		1429 109TH AVE.
County:	ALLEGAN		OTSEGO, MI 49078
Assessment Unit:	TWP of OTSEGO	Assessing Officer / Equalization Director:	
			PATRICK T. COUCH
Village:	NONE		400 N. 16TH STREET
School District:	OTSEGO PUBLIC SCHOOLS		OTSEGO, MI 49078

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$68,800	\$54,600	\$54,600	(\$14,200)
2015	\$66,900	\$53,000	\$53,000	(\$13,900)
2016	\$67,600	\$53,500	\$53,500	(\$14,100)
TAXABLE VALUE				
2014	\$63,093	\$52,628	\$52,628	(\$10,465)
2015	\$64,102	\$53,000	\$53,000	(\$11,102)
2016	\$64,294	\$53,159	\$53,159	(\$11,135)

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**

Docket Number: **154-16-0255**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	0317-012-006-00	Property Owner:	WELLS FARGO BANK, NA
Classification:	REAL		1 HOME CAMPUS
County:	ALLEGAN		MAC F2302-036
Assessment Unit:	TWP of OTSEGO		DES MOINES, IA 50328
		Assessing Officer / Equalization Director:	
Village:	NONE		PATRICK T. COUCH
School District:	OTSEGO PUBLIC SCHOOLS		400 N. 16TH STREET
			OTSEGO, MI 49078

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$54,600	\$68,800	\$68,800	\$14,200
2015	\$53,000	\$66,900	\$66,900	\$13,900
2016	\$53,500	\$67,600	\$67,600	\$14,100
TAXABLE VALUE				
2014	\$52,628	\$63,093	\$63,093	\$10,465
2015	\$53,000	\$64,102	\$64,102	\$11,102
2016	\$53,159	\$64,294	\$64,294	\$11,135

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

Docket Number: 154-16-0413

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	010-2-900-023-000-12	Property Owner:	GE EQUIP SMALL TICKET LLC
Classification:	PERSONAL		SERIES 2011-2
County:	ARENAC		PO BOX 35715
Assessment Unit:	TWP of STANDISH		BILLINGS, MT 59107-5715
Village:	NONE	Assessing Officer / Equalization Director:	JULIE H. STACHOWSKI
School District:	STANDISH STERLING COMM S/D		4670 NORTH ROAD
			STANDISH, MI 48658

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$20,100	\$0	\$0	(\$20,100)

TAXABLE VALUE				
2016	\$20,100	\$0	\$0	(\$20,100)

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

Docket Number: 154-16-0412

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	010-2-900-021-000-08	Property Owner:	SUBURBAN PROPANE	
Classification:	PERSONAL		PO BOX 206	
County:	ARENAC		WHIPPANY, NJ 07981	
Assessment Unit:	TWP of STANDISH	Assessing Officer / Equalization Director:	JULIE H. STACHOWSKI	
Village:	NONE		4670 NORTH ROAD	
School District:	STANDISH STERLING COMM S/D		STANDISH, MI 48658	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$1,400	\$0	\$0	(\$1,400)


TAXABLE VALUE				
2016	\$1,400	\$0	\$0	(\$1,400)

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**

Docket Number: **154-16-0564**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-78-9999-0335-00-5	Property Owner:	COMCAST OF CA/CO/IL/IN/MI LP
Classification:	PERSONAL		ONE COMCAST CENTER, 32ND FLR.
County:	BERRIEN		PHILADELPHIA, PA 19103
Assessment Unit:	CITY of WATERVLIET	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID T. ROENICKE
School District:	WATERVLIET SCHOOL DISTRICT		P.O. BOX 86
			WATERVLIET, MI 49098

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$1,222,100	\$381,513	\$381,513	(\$840,587)
2015	\$1,188,200	\$383,818	\$383,818	(\$804,382)
2016	\$1,131,100	\$382,386	\$382,386	(\$748,714)
TAXABLE VALUE				
2014	\$1,222,100	\$381,513	\$381,513	(\$840,587)
2015	\$1,188,200	\$383,818	\$383,818	(\$804,382)
2016	\$1,131,100	\$382,386	\$382,386	(\$748,714)

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**

Docket Number: **154-16-0561**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-78-9999-0746-00-0	Property Owner:	AEP IN MI TRANSMISSION CO.
Classification:	PERSONAL-UTILITY		PO BOX 16428
County:	BERRIEN		COLUMBUS, OH 43216-6428
Assessment Unit:	CITY of WATERVLIET	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID T. ROENICKE
School District:	WATERVLIET SCHOOL DISTRICT		P.O. BOX 86
			WATERVLIET, MI 49098


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$130,400	\$0	\$0	(\$130,400)
2015	\$1,423,800	\$0	\$0	(\$1,423,800)
TAXABLE VALUE				
2014	\$130,400	\$0	\$0	(\$130,400)
2015	\$1,423,800	\$0	\$0	(\$1,423,800)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-15-0910**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-020-955-014-00	Property Owner:	ENBRIDGE ENERGY LP
Classification:	PERSONAL-UTILITY		C/O DUFF & PHELPS
County:	CASS		PO BOX 261047
Assessment Unit:	TWP of HOWARD		PLANO, TX 75026
Village:	NONE	Assessing Officer / Equalization Director:	JERRY P. THIBODEAU
School District:	EDWARDSBURG PUBLIC SCHOO		1758 S. 9TH STREET
			KALAMAZOO, MI 49009-7907

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$1,215,300	\$3,594,343	\$3,594,343	\$2,379,043
2014	\$1,316,950	\$4,680,430	\$4,680,430	\$3,363,480
2015	\$8,801,750	\$8,719,452	\$8,719,452	(\$82,298)
TAXABLE VALUE				
2013	\$430,584	\$3,455,651	\$3,455,651	\$3,025,067
2014	\$1,231,989	\$4,580,615	\$4,580,615	\$3,348,626
2015	\$1,347,361	\$8,687,542	\$8,687,542	\$7,340,181

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

Docket Number: 154-16-0335

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-020-955-014-00	Property Owner:	ENBRIDGE ENERGY LP
Classification:	PERSONAL-UTILITY		C/O DUFF & PHELPS
County:	CASS		PO BOX 261047
Assessment Unit:	TWP of HOWARD		PLANO, TX 75026
Village:	NONE	Assessing Officer / Equalization Director:	JERRY P. THIBODEAU
School District:	EDWARDSBURG PUBLIC SCHOO		1758 S. 9TH STREET
			KALAMAZOO, MI 49009-7907

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$8,889,500	\$8,807,156	\$8,807,156	(\$82,344)

TAXABLE VALUE				
2016	\$8,889,500	\$8,713,604	\$8,713,604	(\$175,896)

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

Docket Number: 154-16-0552

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	23030-091-300-050-25	Property Owner:	L & W ENGINEERING
Classification:	PERSONAL-IFT		17757 WOODLAND DR.
County:	EATON		NEW BOSTON, MI 48164
Assessment Unit:	TWP of ONEIDA	Assessing Officer / Equalization Director:	DONALD F. COOLEY
Village:	NONE		11041 ONEIDA ROAD
School District:	GRAND LEDGE PUBLIC SCHOOL		GRAND LEDGE, MI 48837

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$5,621,029	\$5,621,029	\$5,621,029
TAXABLE VALUE				
2016	\$0	\$5,621,029	\$5,621,029	\$5,621,029

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

Docket Number: 154-16-0540

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	25-09-09-300-005	Property Owner:	JAY R. FRANKLIN
Classification:	REAL		9117 FARRAND RD.
County:	GENESEE		OTISVILLE, MI 48463
Assessment Unit:	TWP of FOREST	Assessing Officer / Equalization Director:	THOMAS C. VALENTINE
Village:	NONE		130 E. MAIN STREET
School District:	LAKEVILLE COMM SCHOOL DIST		OTISVILLE, MI 48463

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$77,000	\$77,000	\$77,000
TAXABLE VALUE				
2016	\$0	\$70,009	\$70,009	\$70,009

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

Docket Number: 154-16-0504

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-06-501-290	Property Owner:	DAVID THIBERT
Classification:	REAL		127 PARK ST.
County:	GENESEE		OTISVILLE, MI 48463
Assessment Unit:	TWP of GENESEE	Assessing Officer / Equalization Director:	CARRIE K. BOCK
Village:	NONE		P.O. BOX 215
School District:	MT MORRIS CONSOLIDATED SC		GENESEE, MI 48437

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$22,400	\$22,400	\$22,400
TAXABLE VALUE				
2016	\$0	\$18,036	\$18,036	\$18,036

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

Docket Number: 154-16-0385

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	18-36-300-031	Property Owner:	MICAH D. STANLEY
Classification:	REAL		642 LYDIA LANE
County:	GENESEE		PONTIAC, MI 48341
Assessment Unit:	TWP of VIENNA	Assessing Officer / Equalization Director:	MARK R. MACDERMAID
Village:	NONE		P.O. BOX 489
School District:	MT MORRIS CONSOLIDATED SC		FENTON, MI 48430

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$48,900	\$48,900	\$48,900
TAXABLE VALUE				
2016	\$0	\$48,900	\$48,900	\$48,900


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.

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**

Docket Number: **154-16-0523**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-91-529-827	Property Owner:	TANZ MANIA INC.
Classification:	PERSONAL		418 FRANDOR
County:	INGHAM		LANSING, MI 48912
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		5151 MARSH ROAD
			OKEMOS, MI 48864

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$6,600	\$0	\$0	(\$6,600)


TAXABLE VALUE				
2015	\$6,600	\$0	\$0	(\$6,600)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0522

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-513-488	Property Owner:	LANDPLAN INC.
Classification:	PERSONAL		PO BOX 313
County:	INGHAM		OKEMOS, MI 48805
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$1,400	\$0	\$0	(\$1,400)

TAXABLE VALUE				
2016	\$1,400	\$0	\$0	(\$1,400)

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**

Docket Number: **154-16-0489**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	33-20-90-52-515-000	Property Owner:	MAXIMUS, INC.
Classification:	PERSONAL		TAX DEPARTMENT
County:	INGHAM		1891 METRO CENTER DR.
Assessment Unit:	CITY of EAST LANSING		RESTON, VA 20190-5207
Village:	NONE	Assessing Officer / Equalization Director:	DAVID C. LEE
School District:	LANSING PUBLIC SCHOOL DIST		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$169,700	\$242,900	\$242,900	\$73,200
2015	\$171,400	\$258,100	\$258,100	\$86,700
2016	\$173,100	\$231,900	\$231,900	\$58,800
TAXABLE VALUE				
2014	\$169,700	\$242,900	\$242,900	\$73,200
2015	\$171,400	\$258,100	\$258,100	\$86,700
2016	\$173,100	\$231,900	\$231,900	\$58,800

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0529

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	33-01-01-30-377-091	Property Owner:	WIN MYO & KEI LILLY SI
Classification:	REAL		3324 KILBERRY RD.
County:	INGHAM		LANSING, MI 48911
Assessment Unit:	CITY of LANSING	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING PUBLIC SCHOOL DIST		LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$39,100	\$39,100	\$39,100
TAXABLE VALUE				
2016	\$0	\$38,300	\$38,300	\$38,300

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.

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

Docket Number: 154-16-0530

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	33-01-01-33-304-101	Property Owner:	ROSELMA KIGER & MICHELLE WHITE
Classification:	REAL		500 BEECHWOOD ST.
County:	INGHAM		LANSING, MI 48910
Assessment Unit:	CITY of LANSING	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING PUBLIC SCHOOL DIST		LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$27,900	\$27,900	\$27,900
TAXABLE VALUE				
2016	\$0	\$26,800	\$26,800	\$26,800

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

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

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**

Docket Number: **154-16-0537**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	34-060-900-000-005-00	Property Owner:	MICHIGAN ELECTRIC TRANSMISSION
Classification:	PERSONAL-UTILITY		27175 ENERGY WAY
County:	IONIA		NOVI, MI 48377
Assessment Unit:	TWP of IONIA	Assessing Officer / Equalization Director:	JASON KOHAGEN
Village:	NONE		14965 ABBEY LANE
School District:	IONIA PUBLIC SCHOOLS		BATH, MI 48808

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$566,300	\$542,400	\$542,400	(\$23,900)

TAXABLE VALUE				
2016	\$566,300	\$542,400	\$542,400	(\$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

Docket Number: 154-16-0543

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	3907-17-368-132	Property Owner:	ROGER PAUL POE
Classification:	REAL		PO BOX 313
County:	KALAMAZOO		KALAMAZOO, MI 49041
Assessment Unit:	TWP of COMSTOCK	Assessing Officer / Equalization Director:	CATHERINE R. HARRELL
Village:	NONE		P.O. BOX 449
School District:	COMSTOCK PUBLIC SCHOOLS		COMSTOCK, MI 49041

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$33,600	\$28,600	\$28,600	(\$5,000)
2015	\$34,300	\$29,300	\$29,300	(\$5,000)
2016	\$35,600	\$30,600	\$30,600	(\$5,000)
TAXABLE VALUE				
2014	\$33,460	\$28,481	\$28,481	(\$4,979)
2015	\$33,995	\$29,039	\$29,039	(\$4,956)
2016	\$34,096	\$29,309	\$29,309	(\$4,787)

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

Docket Number: 154-16-0559

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	10-00280-005-O	Property Owner:	MASON ARTZ
Classification:	REAL		4323 EAST CENTRE AVENUE
County:	KALAMAZOO		PORTAGE, MI 49002
Assessment Unit:	CITY of PORTAGE	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
Village:	NONE		7900 S. WESTNEDGE AVENUE
School District:	PORTAGE PUBLIC SCHOOLS		PORTAGE, MI 49002

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$52,900	\$52,900	\$52,900
TAXABLE VALUE				
2016	\$0	\$46,739	\$46,739	\$46,739


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

Docket Number: 154-16-0542

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	10-08762-079-O	Property Owner:	GARY & MIRIAM BRYANT
Classification:	REAL		11985 N. LAKE ST.
County:	KALAMAZOO		BITELY, MI 49309-9406
Assessment Unit:	CITY of PORTAGE	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
Village:	NONE		7900 S. WESTNEDGE AVENUE
School District:	PORTAGE PUBLIC SCHOOLS		PORTAGE, MI 49002

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$45,500	\$45,500	\$45,500
TAXABLE VALUE				
2014	\$0	\$40,347	\$40,347	\$40,347


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

Docket Number: 154-16-0424

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	41-13-22-230-030	Property Owner:	BRENT & KRISTIN DUNCAN
Classification:	REAL		1064 IDA AVE NW
County:	KENT		GRAND RAPIDS, MI 49504
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$62,100	\$62,100	\$62,100
TAXABLE VALUE				
2016	\$0	\$44,429	\$44,429	\$44,429

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**

Docket Number: **154-16-0491**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	41-01-51-114-401	Property Owner:	GRAND BUTCHERS LLC
Classification:	PERSONAL		855 MICHIGAN ST. NE STE 102
County:	KENT		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT A. ENGERSON
School District:	GRAND RAPIDS CITY SCH DIST		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$25,000	\$37,400	\$37,400	\$12,400
2015	\$27,500	\$32,000	\$32,000	\$4,500
2016	\$30,000	\$28,100	\$28,100	(\$1,900)
TAXABLE VALUE				
2014	\$25,000	\$37,400	\$37,400	\$12,400
2015	\$27,500	\$32,000	\$32,000	\$4,500
2016	\$30,000	\$28,100	\$28,100	(\$1,900)

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

Docket Number: 154-16-0544

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	4707-01-300-027	Property Owner:	TAMMY L. & MATTHEW P. RADZIALOWSKI
Classification:	REAL		5271 FERN DRIVE
County:	LIVINGSTON		FENTON, MI 48430
Assessment Unit:	TWP of OCEOLA	Assessing Officer / Equalization Director:	BONNY L. MOORE
Village:	NONE		1577 N. LATSON ROAD
School District:	HARTLAND CONSOLIDATED SCH		HOWELL, MI 48843

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$119,100	\$119,100	\$119,100
TAXABLE VALUE				
2016	\$0	\$96,158	\$96,158	\$96,158

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**

Docket Number: **154-16-0556**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	49-052-003-004-10	Property Owner:	ADRIAN M. AUMILLER
Classification:	REAL		35830 SOMERSET
County:	MACKINAC		WESTLAND, MI 48186
Assessment Unit:	CITY of SAINT IGNACE	Assessing Officer / Equalization Director:	CHRISTINA M. DEEREN
Village:	NONE		396 N. STATE, CITY HALL
School District:	ST IGNACE AREA SCHOOL DIST.		ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$9,500	\$20,120	\$20,120	\$10,620
2015	\$9,300	\$20,120	\$20,120	\$10,820
2016	\$9,300	\$20,120	\$20,120	\$10,820
TAXABLE VALUE				
2014	\$9,500	\$17,142	\$17,142	\$7,642
2015	\$9,290	\$17,396	\$17,396	\$8,106
2016	\$9,300	\$17,448	\$17,448	\$8,148

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

Docket Number: 154-16-0502

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	49-052-560-115-00	Property Owner:	BARBARA J. BENTGEN
Classification:	REAL		W1333 PTE LABARBE RD.
County:	MACKINAC		ST. IGNACE, MI 49781
Assessment Unit:	CITY of SAINT IGNACE	Assessing Officer / Equalization Director:	CHRISTINA M. DEEREN
Village:	NONE		396 N. STATE, CITY HALL
School District:	ST IGNACE AREA SCHOOL DIST.		ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$31,900	\$35,850	\$35,850	\$3,950
2016	\$32,440	\$36,390	\$36,390	\$3,950
TAXABLE VALUE				
2015	\$31,900	\$35,850	\$35,850	\$3,950
2016	\$31,995	\$35,957	\$35,957	\$3,962

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

Docket Number: 154-16-0492

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	23-07-90-054-221	Property Owner:	SPRINT SPECTRUM LP
Classification:	PERSONAL		PO BOX 8430
County:	MACOMB		KANSAS CITY, MO 64114
Assessment Unit:	TWP of SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$644,650	\$644,650	\$644,650
TAXABLE VALUE				
2016	\$0	\$644,650	\$644,650	\$644,650

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0493

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	09-14-22-228-013	Property Owner:	ECONOMY PROPERTIES LLC
Classification:	REAL		31313 NORTHWESTERN HWY. STE 113
County:	MACOMB		FARMINGTON HILLS, MI 48334
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	LAKEVIEW PUBLIC SCHOOLS		ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$76,000	\$76,000	\$76,000
TAXABLE VALUE				
2016	\$0	\$54,800	\$54,800	\$54,800


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

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

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

Docket Number: 154-16-0494

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	52-000-600-80	Property Owner:	ANITA J. CHESEBRO
Classification:	REAL		339 JACKSON ST.
County:	MARQUETTE		MARQUETTE, MI 49855
Assessment Unit:	CITY of MARQUETTE	Assessing Officer / Equalization Director:	MILES T. ANDERSON
Village:	NONE		300 W. BARAGA AVENUE
School District:	MARQUETTE AREA SCHOOL DIS		MARQUETTE, MI 49855

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$92,100	\$92,100	\$92,100
TAXABLE VALUE				
2016	\$0	\$83,956	\$83,956	\$83,956


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

Docket Number: 154-16-0506

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	52-52-005-206-80	Property Owner:	LESLEY W. & MARY L. HOLBERT
Classification:	REAL		101 RAYMBAULT DR.
County:	MARQUETTE		MARQUETTE, MI 49855
Assessment Unit:	CITY of MARQUETTE	Assessing Officer / Equalization Director:	MILES T. ANDERSON
Village:	NONE		300 W. BARAGA AVENUE
School District:	MARQUETTE AREA SCHOOL DIS		MARQUETTE, MI 49855

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$85,500	\$85,500	\$85,500
TAXABLE VALUE				
2016	\$0	\$85,500	\$85,500	\$85,500

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0100**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	051-011-310-00	Property Owner:	LINDA LACASSE & TERRY M. ZAJAC
Classification:	REAL		1412 26th AVE.
County:	MENOMINEE		MENOMINEE, MI 49858
Assessment Unit:	CITY of MENOMINEE	Assessing Officer / Equalization Director:	MARGARET A. BASTIEN
Village:	NONE		2511 10TH STREET
School District:	MENOMINEE AREA PUBLIC SCH		MENOMINEE, MI 49858

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$19,300	\$20,300	\$20,300	\$1,000
2016	\$16,900	\$18,000	\$18,000	\$1,100
TAXABLE VALUE				
2015	\$17,881	\$18,893	\$18,893	\$1,012
2016	\$16,900	\$18,000	\$18,000	\$1,100

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

Docket Number: 154-16-0545

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	62-50-43-006-900	Property Owner:	WAL-MART
Classification:	PERSONAL		PROPERTY TAX DEPT.
County:	NEWAYGO		PO BOX 8050
Assessment Unit:	CITY of FREMONT		BENTONVILLE, AR 72716-0555
		Assessing Officer / Equalization Director:	
Village:	NONE		JOANN PIERCE HUNT
School District:	FREMONT PUBLIC SCHOOL DIST		101 E. MAIN STREET
			FREMONT, MI 49412

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$883,000	\$955,600	\$955,600	\$72,600

TAXABLE VALUE				
2016	\$883,000	\$955,600	\$955,600	\$72,600

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

Docket Number: 154-16-0521

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	E-17-13-400-010	Property Owner:	ANDREW R. MIDLER FAMILY TRUST ET AL
Classification:	REAL		12821 COUNTY GLEN DR.
County:	OAKLAND		COOPER CITY, FL 33330-2746
Assessment Unit:	TWP of COMMERCE	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONS SCH DIST		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$654,460	\$654,460	\$654,460
2015	\$0	\$681,070	\$681,070	\$681,070
2016	\$0	\$702,600	\$702,600	\$702,600
TAXABLE VALUE				
2014	\$0	\$654,460	\$654,460	\$654,460
2015	\$0	\$664,930	\$664,930	\$664,930
2016	\$0	\$666,920	\$666,920	\$666,920

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

Docket Number: 154-16-0470

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	X 99-13-000-091	Property Owner:	PREZIO HEALTH, INC.
Classification:	PERSONAL		25175 DEQUINDRE
County:	OAKLAND		MADISON HEIGHTS, MI 48071
Assessment Unit:	TWP of WEST BLOOMFIELD	Assessing Officer / Equalization Director:	ROBERT SCRIPTURE
Village:	NONE		4550 WALNUT LAKE ROAD, BOX 250130
School District:	WALLED LAKE CONS SCH DIST		WEST BLOOMFIELD, MI 48325-0130

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$30,160	\$30,160	\$30,160
TAXABLE VALUE				
2016	\$0	\$30,160	\$30,160	\$30,160

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0482

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-504-200	Property Owner:	CBRE INC. FKA CBRE RICHARD ELLIS INC.
Classification:	PERSONAL		OPERATIONAL TAX DEPT.
County:	OAKLAND		2100 ROSS AVE STE 1500
Assessment Unit:	CITY of SOUTHFIELD		DALLAS, TX 75201
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$423,660	\$429,040	\$429,040	\$5,380
2015	\$385,110	\$397,480	\$397,480	\$12,370
TAXABLE VALUE				
2014	\$423,660	\$429,040	\$429,040	\$5,380
2015	\$385,110	\$397,480	\$397,480	\$12,370

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

Docket Number: 154-16-0476

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-528-011	Property Owner:	DUO RESTAURANT & LOUNGE
Classification:	PERSONAL		SMB MANAGEMENT INC.
County:	OAKLAND		29555 NORTHWESTERN HWY #304
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48034
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$100,150	\$109,460	\$109,460	\$9,310
2015	\$88,420	\$96,560	\$96,560	\$8,140
TAXABLE VALUE				
2014	\$100,150	\$109,460	\$109,460	\$9,310
2015	\$88,420	\$96,560	\$96,560	\$8,140

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

Docket Number: 154-16-0475

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-281-134	Property Owner:	MICHAEL MORSE, PC LAW FIRM
Classification:	PERSONAL		AUTO ACCIDENT CLAIM CENTER
County:	OAKLAND		24901 NORTHWESTERN HWY #700
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48075
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$130,000	\$206,820	\$206,820	\$76,820
2015	\$149,500	\$227,570	\$227,570	\$78,070
TAXABLE VALUE				
2014	\$130,000	\$206,820	\$206,820	\$76,820
2015	\$149,500	\$227,570	\$227,570	\$78,070

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0474

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-237-114	Property Owner:	BEAUMONT MOBILE IMAGING
Classification:	PERSONAL		24901 NORTHWESTERN HWY #620
County:	OAKLAND		SOUTHFIELD, MI 48075
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$93,430	\$113,640	\$113,640	\$20,210

TAXABLE VALUE				
2015	\$93,430	\$113,640	\$113,640	\$20,210

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

Docket Number: 154-16-0483

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-611-810	Property Owner:	MICROSOFT INC
Classification:	PERSONAL		C/O RYAN LLC
County:	OAKLAND		PO BOX 25910
Assessment Unit:	CITY of SOUTHFIELD		SCOTTSDALE, AZ 85255
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$1,423,510	\$1,431,080	\$1,431,080	\$7,570
2015	\$1,301,090	\$1,311,790	\$1,311,790	\$10,700
TAXABLE VALUE				
2014	\$1,423,510	\$1,431,080	\$1,431,080	\$7,570
2015	\$1,301,090	\$1,311,790	\$1,311,790	\$10,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0481**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-205-115	Property Owner:	POWER HOME REMODELING
Classification:	PERSONAL		3000 TOWN CENTER #0035
County:	OAKLAND		SOUTHFIELD, MI 48075-1120
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$45,000	\$90,130	\$90,130	\$45,130

TAXABLE VALUE				
2015	\$45,000	\$90,130	\$90,130	\$45,130

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0473**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-37-147-216	Property Owner:	WENDY'S
Classification:	PERSONAL		BLACK THORN MANAGEMENT
County:	OAKLAND		13560 DAVISBURG RD.
Assessment Unit:	CITY of SOUTHFIELD		DAVISBURG, MI 48350
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$60,730	\$60,730	\$60,730
2015	\$0	\$55,650	\$55,650	\$55,650
2016	\$56,190	\$57,980	\$57,980	\$1,790
TAXABLE VALUE				
2014	\$0	\$60,730	\$60,730	\$60,730
2015	\$0	\$55,650	\$55,650	\$55,650
2016	\$56,190	\$57,980	\$57,980	\$1,790

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**

Docket Number: **154-16-0484**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-269-014	Property Owner:	TIM HORTON'S CAFÉ & BAKE SHOP
Classification:	PERSONAL		B. JAYS LLC
County:	OAKLAND		19701 W. TWELVE MILE RD.
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48076
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037


<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$50,000	\$94,820	\$94,820	\$44,820
2015	\$50,000	\$80,970	\$80,970	\$30,970
TAXABLE VALUE				
2014	\$50,000	\$94,820	\$94,820	\$44,820
2015	\$50,000	\$80,970	\$80,970	\$30,970

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

Docket Number: 154-16-0472

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-31-177-516	Property Owner:	SEIPP FLICK & HOSLEY LLP
Classification:	PERSONAL		C/O TAX DEPT.
County:	OAKLAND		2 ALHAMBRA PLAZA #800
Assessment Unit:	CITY of SOUTHFIELD		MIAMI, FL 33134
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$5,000	\$19,230	\$19,230	\$14,230

TAXABLE VALUE				
2016	\$5,000	\$19,230	\$19,230	\$14,230

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0486

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-429-113	Property Owner:	NORTH AMERICAN DENTAL MGMT
Classification:	PERSONAL		SHAKIBE HALABU DDS
County:	OAKLAND		26561 W. TWELVE MILE RD. #105
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48034
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$15,000	\$26,680	\$26,680	\$11,680


TAXABLE VALUE				
2015	\$15,000	\$26,680	\$26,680	\$11,680

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Docket Number: **154-16-0487**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-416-000	Property Owner:	VAIL SYSTEMS, INC.
Classification:	PERSONAL		570 LAKE COOK RD. #404
County:	OAKLAND		DEERFIELD, IL 60015
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$217,060	\$220,390	\$220,390	\$3,330
2016	\$227,370	\$236,010	\$236,010	\$8,640
TAXABLE VALUE				
2014	\$217,060	\$220,390	\$220,390	\$3,330
2016	\$227,370	\$236,010	\$236,010	\$8,640

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0485

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-361-764	Property Owner:	GELLER FOOT CLINIC
Classification:	PERSONAL		LOUIS GELLER DPM
County:	OAKLAND		20655 W 12 MILE RD
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48076
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$6,940	\$27,040	\$27,040	\$20,100
2016	\$7,600	\$53,730	\$53,730	\$46,130
TAXABLE VALUE				
2015	\$6,940	\$27,040	\$27,040	\$20,100
2016	\$7,600	\$53,730	\$53,730	\$46,130

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0479

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-452-450	Property Owner:	LAINA FEINSTEIN, MD PC
Classification:	PERSONAL		OLGA DOLGIKH PA-C
County:	OAKLAND		29829 TELEGRAPH RD., #203
Assessment Unit:	CITY of SOUTHFIELD		SOUTHFIELD, MI 48034-7655
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$74,660	\$114,470	\$114,470	\$39,810
2015	\$85,860	\$119,790	\$119,790	\$33,930
2016	\$98,700	\$117,440	\$117,440	\$18,740
TAXABLE VALUE				
2014	\$74,660	\$114,470	\$114,470	\$39,810
2015	\$85,860	\$119,790	\$119,790	\$33,930
2016	\$98,700	\$117,440	\$117,440	\$18,740

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

Docket Number: 154-16-0496

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-06-328-0017-000	Property Owner:	NAOMI L. DEAR ET AL
Classification:	REAL		3159 CONGER ST.
County:	SAINT CLAIR		PORT HURON, MI 48060
Assessment Unit:	CITY of PORT HURON	Assessing Officer / Equalization Director:	
Village:	NONE		RYAN P. PORTE
School District:	PORT HURON AREA SCHOOL DI		100 MCMORRAN BOULEVARD
			PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$161,000	\$161,000	\$161,000
TAXABLE VALUE				
2016	\$0	\$115,436	\$115,436	\$115,436

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

Docket Number: 154-16-0495

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-06-312-0011-000	Property Owner:	KIM L. & GEORGE TAYLOR TRUST
Classification:	REAL		2322 ELMWOOD STREET
County:	SAINT CLAIR		PORT HURON, MI 48060
Assessment Unit:	CITY of PORT HURON	Assessing Officer / Equalization Director:	RYAN P. PORTE
Village:	NONE		100 MCMORRAN BOULEVARD
School District:	PORT HURON AREA SCHOOL DI		PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$36,000	\$36,000	\$36,000
2016	\$0	\$37,300	\$37,300	\$37,300
TAXABLE VALUE				
2015	\$0	\$35,534	\$35,534	\$35,534
2016	\$0	\$35,640	\$35,640	\$35,640

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

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

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

Docket Number: 154-16-0539

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	75-006-009-005-00	Property Owner:	TREVOR ROWE & EMILY SHETERON
Classification:	REAL		18432 CENTREVILLE CONSTANTINE RD.
County:	SAINT JOSEPH		CONSTANTINE, MI 49042
Assessment Unit:	TWP of FLORENCE	Assessing Officer / Equalization Director:	KYLE W. HARRIS
Village:	NONE		64010 BURGNER ROAD
School District:	CENTREVILLE PUBLIC SCHOOLS		CONSTANTINE, MI 49042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$27,300	\$27,300	\$27,300
TAXABLE VALUE				
2016	\$0	\$26,178	\$26,178	\$26,178

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

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

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

Docket Number: 154-16-0431

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-45-600-062-00	Property Owner:	JP MORGAN CHASE BANK
Classification:	REAL		1111 POLARIS PKWY
County:	VAN BUREN		COLUMBUS, OH 43240-2031
Assessment Unit:	TWP of ANTWERP	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU
Village:	Village of LAWTON		24821 FRONT STREET
School District:	LAWTON COMMUNITY SCHOOL		MATTAWAN, MI 49071

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$51,600	\$51,600	\$51,600
TAXABLE VALUE				
2016	\$0	\$49,046	\$49,046	\$49,046

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

Docket Number: 154-16-0555

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	70-062-04-0076-000	Property Owner:	ROSALBA VITALE
Classification:	REAL		14755 AGNES ST.
County:	WAYNE		SOUTHGATE, MI 48195
Assessment Unit:	TWP of BROWNSTOWN	Assessing Officer / Equalization Director:	SHARON A. DOOM
Village:	NONE		21313 TELEGRAPH ROAD
School District:	WOODHAVEN SCHOOL DISTRICT		BROWNSTOWN, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$90,600	\$90,600	\$90,600
TAXABLE VALUE				
2016	\$0	\$71,562	\$71,562	\$71,562


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**

Docket Number: **154-16-0511**

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	82-71-031-99-0013-703	Property Owner:	LEON & MONICA PORTER
Classification:	REAL		48769 HANFORD
County:	WAYNE		CANTON, MI 48187
Assessment Unit:	TWP of CANTON	Assessing Officer / Equalization Director:	AARON P. POWERS
Village:	NONE		1150 S. CANTON CENTER ROAD
School District:	PLYMOUTH CANTON COMM SCH		CANTON, MI 48188

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$193,600	\$193,600	\$193,600
2015	\$0	\$219,680	\$219,680	\$219,680
2016	\$0	\$257,700	\$257,700	\$257,700
TAXABLE VALUE				
2014	\$0	\$193,600	\$193,600	\$193,600
2015	\$0	\$196,697	\$196,697	\$196,697
2016	\$0	\$197,287	\$197,287	\$197,287

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

Docket Number: 154-16-0527

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	82-33-045-02-0183-000	Property Owner:	EMILY NELSON
Classification:	REAL		4124 LINCOLN
County:	WAYNE		DEARBORN HEIGHTS, MI 48125
Assessment Unit:	CITY of DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	FREDERICK W. MORGAN
Village:	NONE		6045 FENTON AVENUE
School District:	DEARBORN HGTS SCH DIST NO.		DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$34,800	\$34,800	\$34,800
TAXABLE VALUE				
2016	\$0	\$32,202	\$32,202	\$32,202

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

Docket Number: 154-16-0498

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	05990214.10	Property Owner:	ROCKY'S RUSSELL ST. RETAIL INC.
Classification:	PERSONAL		2489 RUSSELL ST.
County:	WAYNE		DETROIT, MI 48207
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	LISA ANN HOBART
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$56,900	\$56,900	\$56,900
TAXABLE VALUE				
2014	\$0	\$56,900	\$56,900	\$56,900

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

Docket Number: 154-16-0499

Issued November 29, 2016

The State Tax Commission, at a meeting held on November 29, 2016, 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:	05990040.01	Property Owner:	VECTOR SERVICES LLC
Classification:	PERSONAL		985 E. JEFFERSON 200
County:	WAYNE		DETROIT, MI 48207
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	LISA ANN HOBART
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$43,020	\$43,020	\$43,020
TAXABLE VALUE				
2015	\$0	\$43,020	\$43,020	\$43,020

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

