

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

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

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

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

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

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

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

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

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0885**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-18-004-260	Property Owner:	BISHOP DISTRIBUTING COMPANY
Classification:	PERSONAL		5200 36TH ST. SE
County:	KENT		GRAND RAPIDS, MI 49512-2012
Assessment Unit:	TWP of CASCADE	Assessing Officer / Equalization Director:	
			ROGER ALAN MCCARTY
Village:	NONE		2865 THORNHILLS S.E.
School District:	CALEDONIA COMMUNITY SCHO		GRAND RAPIDS, MI 49546

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$100,400	\$74,200	\$74,200	(\$26,200)

TAXABLE VALUE				
2016	\$100,400	\$74,200	\$74,200	(\$26,200)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0889**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-004-721-029-0000	Property Owner:	GARY & PAULA PRITCHARD
Classification:	REAL		257 BURROWS AVE.
County:	ROSCOMMON		ROSCOMMON, MI 48653
Assessment Unit:	TWP of GERRISH	Assessing Officer / Equalization Director:	KARLEEN A. HELMREICH
Village:	NONE		2997 E. HIGGINS LAKE DRIVE
School District:	ROSCOMMON SCHOOL DISTRIC		ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$442,300	\$367,900	\$367,900	(\$74,400)
2015	\$457,800	\$370,900	\$370,900	(\$86,900)
2016	\$461,600	\$373,300	\$373,300	(\$88,300)
TAXABLE VALUE				
2014	\$425,824	\$358,000	\$358,000	(\$67,824)
2015	\$432,637	\$363,728	\$363,728	(\$68,909)
2016	\$433,934	\$364,819	\$364,819	(\$69,115)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0899**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	41-01-51-108-788	Property Owner:	THE DISTRIBUTION GROUP, INC.
Classification:	PERSONAL		650 IONIA AVE. SW
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				
2015	\$2,402,300	\$615,370	\$615,370	(\$1,786,930)
2016	\$3,713,100	\$769,191	\$769,191	(\$2,943,909)
TAXABLE VALUE				
2015	\$2,402,300	\$615,370	\$615,370	(\$1,786,930)
2016	\$3,713,100	\$769,191	\$769,191	(\$2,943,909)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0001**

The State Tax Commission, at a meeting held on April 17, 2017, 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: 4717-36-202-023	Property Owner: LARRY GILMER 543 ROSELAND DR. HOWELL, MI 48843
Classification: REAL	
County: LIVINGSTON	Assessing Officer / Equalization Director: JOSEPHINE LENTINE-TOMASZEWSKI 611 EAST GRAND RIVER #201 HOWELL, MI 48843
Assessment Unit: CITY of HOWELL	
Village: NONE	
School District: HOWELL PUBLIC SCHOOLS	

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$172,200	\$167,480	\$167,480	(\$4,720)
2016	\$187,300	\$183,400	\$183,400	(\$3,900)
TAXABLE VALUE				
2015	\$149,677	\$145,200	\$145,200	(\$4,477)
2016	\$150,126	\$145,480	\$145,480	(\$4,646)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0013**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-32-304-026	Property Owner:	D & R ORION
Classification:	REAL		139 PREMIER DR.
County:	OAKLAND		ORION TWP., MI 48359
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$1,280	\$1,280	\$1,280
 TAXABLE VALUE				
2016	\$0	\$1,280	\$1,280	\$1,280

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0014**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-32-304-011	Property Owner:	D & R ORION
Classification:	REAL		139 PREMIER DR.
County:	OAKLAND		ORION, TWP., MI 48359
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550
 TAXABLE VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0015**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-32-304-009	Property Owner:	D & R ORION
Classification:	REAL		139 PREMIER DR.
County:	OAKLAND		ORION TWP., MI 48359
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550
 TAXABLE VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0016**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-32-304-007	Property Owner:	D & R ORION
Classification:	REAL		139 PREMIER DR.
County:	OAKLAND		ORION TWP., MI 48359
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550
 TAXABLE VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550

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

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

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0017**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-32-303-023	Property Owner:	D & R ORION
Classification:	REAL		139 PREMIER DR.
County:	OAKLAND		ORION TWP., MI 48359
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550
 TAXABLE VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550

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.

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0018**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-32-303-008	Property Owner:	D & R ORION
Classification:	REAL		139 PREMIER DR.
County:	OAKLAND		ORION TWP., MI 48359
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550
 TAXABLE VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550

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.

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**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0019**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-32-303-007	Property Owner:	D & R ORION
Classification:	REAL		139 PREMIER DR.
County:	OAKLAND		ORION TWP., MI 48359
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRICT		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550
 TAXABLE VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0028**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	30-006-222-151-04	Property Owner:	LITEX, INC.
Classification:	REAL		2774 PRODUCT DR.
County:	HILLSDALE		ROCHESTER, MI 48309-3300
Assessment Unit:	CITY of HILLSDALE	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBERLY A. THOMAS
School District:	HILLSDALE COMM PUBLIC SCHS		97 N. BROAD STREET
			HILLSDALE, MI 49242

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$217,600	\$284,200	\$284,200	\$66,600
2016	\$203,900	\$269,200	\$269,200	\$65,300
TAXABLE VALUE				
2015	\$202,895	\$270,053	\$270,053	\$67,158
2016	\$203,503	\$269,200	\$269,200	\$65,697

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0037**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-72-25-05-477-034	Property Owner:	NEHAT HASA
Classification:	REAL		3405 DEVON RD.
County:	OAKLAND		ROYAL OAK, MI 48067
Assessment Unit:	CITY of ROYAL OAK	Assessing Officer / Equalization Director:	
Village:	NONE		JAMES M. GEIERMANN
School District:	SCH DIST CITY OF ROYAL OAK		211 S. WILLIAMS STREET
			ROYAL OAK, MI 48067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$109,640	\$148,150	\$148,150	\$38,510
2016	\$110,750	\$158,860	\$158,860	\$48,110
TAXABLE VALUE				
2015	\$79,540	\$118,660	\$118,660	\$39,120
2016	\$79,770	\$119,010	\$119,010	\$39,240

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0038**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-007-016-026-00	Property Owner:	CRAIG & ROXANA AVAGIAN
Classification:	REAL		4317 LAKE GEORGE RD.
County:	LAPEER		DRYDEN, MI 48428
Assessment Unit:	TWP of DRYDEN	Assessing Officer / Equalization Director:	TINA PAPINEAU
Village:	NONE		4849 DRYDEN ROAD
School District:	DRYDEN COMMUNITY SCHOOLS		DRYDEN, MI 48428

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$64,600	\$64,600	\$64,600
 TAXABLE VALUE				
2016	\$0	\$50,835	\$50,835	\$50,835

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0040**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	4715-30-102-003	Property Owner:	JOHNNY & SHARON FLORES
Classification:	REAL		10693 SPLITSTONE DR. S
County:	LIVINGSTON		PINCKNEY, MI 48169
Assessment Unit:	TWP of HAMBURG	Assessing Officer / Equalization Director:	SUSAN J. MURRAY
Village:	NONE		P.O. BOX 139
School District:	PINCKNEY COMMUNITY SCHOOL		HAMBURG, MI 48139

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$157,590	\$157,590	\$157,590
 TAXABLE VALUE				
2016	\$0	\$136,062	\$136,062	\$136,062

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0041**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	3905-36-470-180	Property Owner:	FRANK & ELIZABETH GRIGGS
Classification:	REAL		5482 ANTIQUA CIRCLE
County:	KALAMAZOO		KALAMAZOO, MI 49009
Assessment Unit:	TWP of OSHTEMO	Assessing Officer / Equalization Director:	
Village:	NONE		KRISTINE M. BIDDLE
School District:	KALAMAZOO CITY SCHOOL DIST		7275 W. MAIN STREET
			KALAMAZOO, MI 49009-9334

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$7,500	\$123,200	\$123,200	\$115,700

TAXABLE VALUE				
2016	\$7,500	\$123,200	\$123,200	\$115,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0043**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-57-18-006-317 Classification: PERSONAL-IFT County: KENT Assessment Unit: TWP of CASCADE Village: NONE School District: FOREST HILLS PUBLIC SCHOOL	Property Owner: CITATION C/O ANGSTROM ALUMINUM CASTING LLC 3559 KRAFT AVE., SE GRAND RAPIDS, MI 49546 Assessing Officer / Equalization Director: ROGER ALAN MCCARTY 2865 THORNHILLS S.E. GRAND RAPIDS, MI 49546
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$199,700	\$199,700	\$199,700
 TAXABLE VALUE				
2016	\$0	\$199,700	\$199,700	\$199,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0045**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-65-009-820	Property Owner:	BORN CLINIC PC
Classification:	PERSONAL		3700 52ND ST. SE
County:	KENT		KENTWOOD, MI 49512
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN A. JOHNSON
School District:	KENTWOOD PUBLIC SCHOOLS		P.O. BOX 8848
			KENTWOOD, MI 49518

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$168,000	\$151,000	\$151,000	(\$17,000)

TAXABLE VALUE				
2016	\$168,000	\$151,000	\$151,000	(\$17,000)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0046**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	09-65-17500-16	Property Owner:	R & E ACQUISITION GROUP LLC
Classification:	PERSONAL		17500 23 MILE ROAD
County:	MACOMB		MACOMB, MI 48044
Assessment Unit:	TWP of MACOMB	Assessing Officer / Equalization Director:	DANIEL P. HICKEY
Village:	NONE		54111 BROUGHTON ROAD
School District:	CHIPPEWA VALLEY SCHOOLS		MACOMB, MI 48042

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$60,000	\$60,000	\$60,000
 TAXABLE VALUE				
2016	\$0	\$60,000	\$60,000	\$60,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0047**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	4702-16-300-012	Property Owner:	STELLA R. & JEFFREY T. LANG
Classification:	REAL		9093 ANTCLIFF RD.
County:	LIVINGSTON		HOWELL, MI 48855
Assessment Unit:	TWP of COHOCTAH	Assessing Officer / Equalization Director:	
Village:	NONE		ALLAN J. BERG
School District:	FOWLERVILLE COMMUNITY SCH		6950 OWOSSO ROAD
			FOWLERVILLE, MI 48836

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$104,200	\$104,200	\$104,200
 TAXABLE VALUE				
2016	\$0	\$62,444	\$62,444	\$62,444

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0048**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-18-010-149	Property Owner:	FLEXFAB LLC
Classification:	PERSONAL-IFT		C/O BILL GRAU
County:	KENT		102 COOK RD.
Assessment Unit:	TWP of CASCADE		HASTINGS, MI 49058
		Assessing Officer / Equalization Director:	ROGER ALAN MCCARTY
Village:	NONE		2865 THORNHILLS S.E.
School District:	FOREST HILLS PUBLIC SCHOOL		GRAND RAPIDS, MI 49546

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$305,100	\$305,100	\$305,100
 TAXABLE VALUE				
2016	\$0	\$305,100	\$305,100	\$305,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0049**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	17-12-1-25-3015-000	Property Owner:	ELIZABETH J. SAMUEL
Classification:	REAL		141 S. CHAPIN RD.
County:	SAGINAW		MERRILL, MI 48637
Assessment Unit:	TWP of JONESFIELD	Assessing Officer / Equalization Director:	LARRY P. FLEMING
Village:	NONE		22469 FROST ROAD
School District:	MERRILL COMM SCHOOL DISTRI		MERRILL, MI 48637

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$53,100	\$52,100	\$52,100	(\$1,000)
2016	\$52,400	\$51,400	\$51,400	(\$1,000)
TAXABLE VALUE				
2015	\$48,722	\$47,804	\$47,804	(\$918)
2016	\$48,868	\$47,932	\$47,932	(\$936)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0050**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	19003408.	Property Owner:	NATIONAL FLEET
Classification:	REAL		10106 GRINNELL
County:	WAYNE		DETROIT, MI 48213
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$91,400	\$36,600	\$36,600	(\$54,800)

TAXABLE VALUE				
2016	\$91,400	\$36,600	\$36,600	(\$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.

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0051**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	45-51-350-001-10	Property Owner:	MF LAND HOLDINGS LLC
Classification:	REAL		PO BOX 466
County:	LEELANAU		TRAVERSE CITY, MI 49684
Assessment Unit:	CITY of TRAVERSE CITY	Assessing Officer / Equalization Director:	
Village:	NONE		POLLY S. CAIRNS
School District:	TRAVERSE CITY SCHOOL DIST.		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$18,000	\$18,000	\$18,000
 TAXABLE VALUE				
2015	\$0	\$17,780	\$17,780	\$17,780

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0052**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	45-51-350-001-20	Property Owner:	MF LAND HOLDINGS LLC
Classification:	REAL		PO BOX 466
County:	LEELANAU		TRAVERSE CITY, MI 49684
Assessment Unit:	CITY of TRAVERSE CITY	Assessing Officer / Equalization Director:	
Village:	NONE		POLLY S. CAIRNS
School District:	TRAVERSE CITY SCHOOL DIST.		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$30,800	\$30,800	\$30,800
 TAXABLE VALUE				
2015	\$0	\$30,784	\$30,784	\$30,784

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0056**

The State Tax Commission, at a meeting held on April 17, 2017, 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: 70-50-79-322-100 Classification: PERSONAL County: OTTAWA Assessment Unit: CITY of ZEELAND Village: NONE School District: ZEELAND PUBLIC SCHOOLS	Property Owner: JOHN A. VAN DEN BOSCH COMPANY 509 E. WASHINGTON AVE. P.O. BOX 1786 HOLLAND, MI 49422-1786 Assessing Officer / Equalization Director: EDWARD K. VANDERVRIES 21 S. ELM STREET ZEELAND, MI 49464
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$306,800	\$280,500	\$280,500	(\$26,300)

TAXABLE VALUE				
2015	\$306,800	\$280,500	\$280,500	(\$26,300)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0057**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	70-17-18-455-002	Property Owner:	509 E WASHINGTON AVE., LLC
Classification:	REAL		509 E. WASHINGTON AVE.
County:	OTTAWA		PO BOX 1786
Assessment Unit:	CITY of ZEELAND		HOLLAND, MI 49422-1786
Village:	NONE	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
School District:	ZEELAND PUBLIC SCHOOLS		21 S. ELM STREET
			ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$198,600	\$266,747	\$266,747	\$68,147
2016	\$393,900	\$448,101	\$448,101	\$54,201
TAXABLE VALUE				
2015	\$177,650	\$245,797	\$245,797	\$68,147
2016	\$178,182	\$232,383	\$232,383	\$54,201

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0060**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-20-002-190	Property Owner:	ENVIRONMENTAL COATINGS INC.
Classification:	PERSONAL		6450 HANNA LAKE AVE., SE
County:	KENT		CALEDONIA, MI 49316
Assessment Unit:	TWP of GAINES	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN
Village:	NONE		8555 KALAMAZOO AVENUE S.E.
School District:	CALEDONIA COMMUNITY SCHO		CALEDONIA, MI 49316

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$438,600	\$374,600	\$374,600	(\$64,000)

TAXABLE VALUE				
2016	\$438,600	\$374,600	\$374,600	(\$64,000)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0062**

The State Tax Commission, at a meeting held on April 17, 2017, 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: 70-50-79-218-253 Classification: PERSONAL County: OTTAWA Assessment Unit: CITY of ZEELAND Village: NONE School District: ZEELAND PUBLIC SCHOOLS	Property Owner: RECEIVABLES MANAGEMENT PARTNERS 1809 N. BROADWAY ST. GREENSBURG, IN 47240 Assessing Officer / Equalization Director: EDWARD K. VANDERVRIES 21 S. ELM STREET ZEELAND, MI 49464
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$146,700	\$30,100	\$30,100	(\$116,600)

TAXABLE VALUE				
2016	\$146,700	\$30,100	\$30,100	(\$116,600)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0063**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-405-575	Property Owner:	DONGAH AMERICA, INC. - TROY
Classification:	PERSONAL		1807 E. MAPLE
County:	OAKLAND		TROY, MI 48083
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
			LEGER A. LICARI
Village:	NONE		500 W. BIG BEAVER
School District:	TROY SCHOOL DISTRICT		TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$161,140	\$674,730	\$674,730	\$513,590

TAXABLE VALUE				
2016	\$161,140	\$674,730	\$674,730	\$513,590

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0064**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	82-60-999-00-7004-005	Property Owner:	DONGAH AMERICA, INC.
Classification:	PERSONAL		24500 NORTHLINE ROAD
County:	WAYNE		TAYLOR, MI 48180
Assessment Unit:	CITY of TAYLOR	Assessing Officer / Equalization Director:	
Village:	NONE		GERARD T. MARKEY
School District:	TAYLOR SCHOOL DISTRICT		23555 GODDARD ROAD
			TAYLOR, MI 48180

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$835,400	\$269,600	\$269,600	(\$565,800)

TAXABLE VALUE				
2016	\$835,400	\$269,600	\$269,600	(\$565,800)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0065**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-00-000-234	Property Owner:	COMPLETE MACHINING SERVICES
Classification:	PERSONAL		10485 ENTERPRISE DR.
County:	OAKLAND		DAVISBURG, MI 48350
Assessment Unit:	TWP of SPRINGFIELD	Assessing Officer / Equalization Director:	VICKI L. SIEVERS
Village:	NONE		12000 DAVISBURG ROAD
School District:	HOLLY AREA SCHOOL DISTRICT		DAVISBURG, MI 48350

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$25,000	\$273,700	\$273,700	\$248,700
2016	\$28,600	\$315,300	\$315,300	\$286,700
TAXABLE VALUE				
2015	\$25,000	\$273,700	\$273,700	\$248,700
2016	\$28,600	\$315,300	\$315,300	\$286,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0067**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	80-07-900-073-00	Property Owner:	TECHNISAND, INC.
Classification:	PERSONAL		776 CENTENNIAL DRIVE
County:	VAN BUREN		OTTAWA, IL 61350-1002
Assessment Unit:	TWP of COVERT	Assessing Officer / Equalization Director:	
Village:	NONE		LAUREEN A. BIRDSALL
School District:	COVERT PUBLIC SCHOOLS		P.O. BOX 35
			COVERT, MI 49043

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$75,000	\$0	\$0	(\$75,000)

TAXABLE VALUE				
2016	\$75,000	\$0	\$0	(\$75,000)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0068**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	23-160-017-200-017-03	Property Owner:	THOMAS H., JR. & SHELLEY L. LEISTER
Classification:	REAL		6199 SPRINGPORT ROAD
County:	EATON		EATON RAPIDS, MI 48827
Assessment Unit:	TWP of HAMLIN	Assessing Officer / Equalization Director:	
Village:	NONE		SANDRA K. OSBORN
School District:	EATON RAPIDS PUBLIC SCHOOL		6463 S. CLINTON TRAIL
			EATON RAPIDS, MI 48827

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$126,046	\$126,046	\$126,046
 TAXABLE VALUE				
2016	\$0	\$123,593	\$123,593	\$123,593

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0069**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	064-L38-000-712-01	Property Owner:	JOHN A. & CHERYL KOTTKE
Classification:	REAL		7603 HUNTINGTON DR.
County:	IOSCO		OSCODA, MI 48750
Assessment Unit:	TWP of OSCODA	Assessing Officer / Equalization Director:	
Village:	NONE		NANCY J. SCHWICKERT
School District:	OSCODA AREA SCHOOLS		110 S. STATE STREET
			OSCODA, MI 48750

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$60,200	\$60,200	\$60,200
 TAXABLE VALUE				
2016	\$0	\$56,368	\$56,368	\$56,368

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0070**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	10-00034-209-O	Property Owner:	DENISE WEBER & GARY KAYLOR	
Classification:	REAL		10905 CORA DRIVE	
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				
2015	\$312,500	\$290,700	\$290,700	(\$21,800)

TAXABLE VALUE				
2015	\$312,500	\$290,700	\$290,700	(\$21,800)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0073**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	064-L36-000-488-00	Property Owner:	LORETTA EBERHARDT
Classification:	REAL		7295 HUNTINGTON DR.
County:	IOSCO		OSCODA, MI 48750
Assessment Unit:	TWP of OSCODA	Assessing Officer / Equalization Director:	
Village:	NONE		NANCY J. SCHWICKERT
School District:	OSCODA AREA SCHOOLS		110 S. STATE STREET
			OSCODA, MI 48750

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$53,600	\$53,600	\$53,600
 TAXABLE VALUE				
2016	\$0	\$49,447	\$49,447	\$49,447

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0075**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 88-99-00-053-697 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of TROY Village: NONE School District: WARREN CONSOLIDATED SCHO	Property Owner: AMERICAN POLISH CULTURAL CENTER 2975 E. MAPLE RD. TROY, MI 48083 Assessing Officer / Equalization Director: LEGER A. LICARI 500 W. BIG BEAVER TROY, MI 48084-5285
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$74,270	\$82,220	\$82,220	\$7,950
2016	\$68,720	\$103,340	\$103,340	\$34,620
 TAXABLE VALUE				
2015	\$74,270	\$82,220	\$82,220	\$7,950
2016	\$68,720	\$103,340	\$103,340	\$34,620

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

