

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 December 12, 2017**

Docket Number: **154-16-0919**

The State Tax Commission, at a meeting held on December 12, 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:	67-04-030-017-00	Property Owner:	BUCKMENS CLUB OF WINDSOR
Classification:	REAL		459 JOHN M ST.
County:	OSCEOLA		WINDSOR, ONTARIO N8P-1C1
Assessment Unit:	TWP of HARTWICK		CANADA
		Assessing Officer / Equalization Director:	VICKI L. CUSHMAN
Village:	NONE		7523 2 MILE ROAD
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631


<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$8,000	\$8,300	\$8,300	\$300
2015	\$8,400	\$8,700	\$8,700	\$300
2016	\$13,000	\$13,000	\$13,000	\$0
<b>TAXABLE VALUE</b>				
2014	\$7,620	\$7,994	\$7,994	\$374
2015	\$7,741	\$8,121	\$8,121	\$380
2016	\$13,000	\$8,145	\$8,145	(\$4,855)

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: 154-16-0938

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	16-131-010-007-00	Property Owner:	ROGER JACOBS
Classification:	REAL		PO BOX 296
County:	CHEBOYGAN		INDIAN RIVER, MI 49749
Assessment Unit:	TWP of TUSCARORA	Assessing Officer / Equalization Director:	MICHAEL RIDLEY
Village:	NONE		3546 STRAITS HWY.
School District:	INLAND LAKES SCHOOL DISTRICT		INDIAN RIVER, MI 49749


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$42,300	\$42,300	\$42,300	\$0
2015	\$45,000	\$45,000	\$45,000	\$0
2016	\$79,400	\$79,400	\$79,400	\$0
<b>TAXABLE VALUE</b>				
2014	\$39,491	\$41,738	\$41,738	\$2,247
2015	\$40,122	\$42,406	\$42,406	\$2,284
2016	\$40,242	\$42,533	\$42,533	\$2,291

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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 27, 2017

Docket Number: 154-17-0406

The State Tax Commission, at a meeting held on December 12, 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:	03-023-001-01	Property Owner:	SCOT B. & NICOLE B. BOYD
Classification:	REAL		1916 100TH AVENUE
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBER L. WESTMAAS
School District:	EVART PUBLIC SCHOOLS		4813 APPLEBY ROAD
			MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$568,300	\$608,900	\$608,900	\$40,600

<b>TAXABLE VALUE</b>				
2017	\$330,800	\$572,241	\$572,241	\$241,441

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

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

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

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

**Reason for Amendment:**

The State Tax Commission determined to approve the change to remove tax years 2015 and 2016 from the Parcel Code listed and add to Parcel Code 03-023-001-00.



Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 27, 2017

Docket Number: 154-17-0729

The State Tax Commission, at a meeting held on December 12, 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:	03-023-001-00	Property Owner:	SCOT B. & NICOLE B. BOYD
Classification:	REAL		1916 100TH AVENUE
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$406,400	\$622,800	\$622,800	\$216,400
2016	\$318,500	\$663,700	\$663,700	\$345,200
<b>TAXABLE VALUE</b>				
2015	\$340,590	\$545,126	\$545,126	\$204,536
2016	\$318,500	\$546,761	\$546,761	\$228,261

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

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

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

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

Reason for Amendment:  
See 154-17-0406



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-17-0433

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	33-20-90-47-691-600	Property Owner:	1600 EAST GRAND RIVER AVENUE, LLC
Classification:	PERSONAL		C/O HAWKINS WAY PROPERTIES
County:	INGHAM		11828 LA GRANGE AVE., STE 200
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	LOS ANGELES, CA 90025
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$102,000	\$0	\$0	(\$102,000)

<b>TAXABLE VALUE</b>				
2016	\$102,000	\$0	\$0	(\$102,000)

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**

Docket Number: **154-17-0485**

**Issued December 12, 2017**

The State Tax Commission, at a meeting held on December 12, 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:	16-11-47-901-645	Property Owner:	WIZDOM MOLD
Classification:	PERSONAL		44345 GROESBECK HWY
County:	MACOMB		CLINTON TOWNSHIP, MI 48036
Assessment Unit:	TWP of CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	L ANSE CREUSE PUBLIC SCHOO		CLINTON TWP, MI 48038

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$167,900	\$233,800	\$233,800	\$65,900
2017	\$149,700	\$206,500	\$206,500	\$56,800
<b>TAXABLE VALUE</b>				
2016	\$167,900	\$233,800	\$233,800	\$65,900
2017	\$149,700	\$206,500	\$206,500	\$56,800

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: 154-17-0528

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	33-02-02-27-204-006	Property Owner:	ALEXANDRA LUCKIE
Classification:	REAL		4415 CALGARY BOULEVARD
County:	INGHAM		OKEMOS, MI 48864
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)
<b>ASSESSED VALUE</b>				
2017	\$0	\$106,000	\$106,000	\$106,000
<b>TAXABLE VALUE</b>				
2017	\$0	\$97,052	\$97,052	\$97,052

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: 154-17-0530

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	14-020-016-017-00	Property Owner:	DALE R. HURT & DELORES SMITH
Classification:	REAL		530 TANGLEWOOD TR.
County:	CASS		MISHEWAKA, IN 46545
Assessment Unit:	TWP of HOWARD	Assessing Officer / Equalization Director:	JERRY P. THIBODEAU
Village:	NONE		1758 S. 9TH STREET
School District:	NILES COMMUNITY SCHOOL DIS		KALAMAZOO, MI 49009-7907

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$0	\$50,000	\$50,000	\$50,000
<b>TAXABLE VALUE</b>				
2017	\$0	\$41,479	\$41,479	\$41,479

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: 154-17-0533

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	25-05-17-676-047	Property Owner:	DAWN BARRENTINE
Classification:	REAL		1411 WESTBURY DR.
County:	GENESEE		DAVISON, MI 48423
Assessment Unit:	TWP of DAVISON	Assessing Officer / Equalization Director:	HEATHER J. MACDERMAID
Village:	NONE		1280 N. IRISH ROAD
School District:	DAVISON COMMUNITY SCHOOL		DAVISON, MI 48423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$0	\$30,900	\$30,900	\$30,900
<b>TAXABLE VALUE</b>				
2017	\$0	\$24,059	\$24,059	\$24,059

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: **154-17-0535**

**Issued December 12, 2017**

The State Tax Commission, at a meeting held on December 12, 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:	33-02-02-90-529-565	Property Owner:	DAKOTA WATCH CO.
Classification:	PERSONAL		10179 COMMERCE PARK DR.
County:	INGHAM		CINCINNATI, OH 45246
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)
<b>ASSESSED VALUE</b>				
2017	\$900	\$0	\$0	(\$900)

<b>TAXABLE VALUE</b>				
2017	\$900	\$0	\$0	(\$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: 154-17-0536

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	72-010-398-049-0000	Property Owner:	DANIEL & RACHAEL NORDMAN
Classification:	REAL		4444 STOW RD.
County:	ROSCOMMON		FOWLER, MI 48836
Assessment Unit:	TWP of RICHFIELD	Assessing Officer / Equalization Director:	JULIE A. TATRO
Village:	NONE		P.O. BOX 128
School District:	ROSCOMMON SCHOOL DISTRICT		ST. HELEN, MI 48656

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$0	\$32,100	\$32,100	\$32,100
<b>TAXABLE VALUE</b>				
2017	\$0	\$29,246	\$29,246	\$29,246


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: **154-17-0544**

**Issued December 12, 2017**

The State Tax Commission, at a meeting held on December 12, 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:	52-90-01-104-117	Property Owner:	JR'S HOMETOWN GRILL-PETOSKEY
Classification:	PERSONAL		27 E. SHERIDAN AVE., STE 200
County:	EMMET		OKLAHOMA CITY, OK 73104-2424
Assessment Unit:	CITY of PETOSKEY	Assessing Officer / Equalization Director:	ROBERT F. ENGLEBRECHT
Village:	NONE		101 E. LAKE STREET
School District:	PUBLIC SCHOOLS OF PETOSKE		PETOSKEY, MI 49770

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$0	\$104,900	\$104,900	\$104,900
<b>TAXABLE VALUE</b>				
2017	\$0	\$104,900	\$104,900	\$104,900

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: 154-17-0554

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	18-004-007-200-07	Property Owner:	CHAD MILLS
Classification:	REAL		6898 E. PIERCE RD.
County:	CLARE		HARRISON, MI 48625
Assessment Unit:	TWP of FRANKLIN	Assessing Officer / Equalization Director:	JULIE A. TATRO
Village:	NONE		1149 EAGLE DRIVE
School District:	HARRISON COMMUNITY SCHOO		ST. HELEN, MI 48656

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$0	\$129,100	\$129,100	\$129,100
<b>TAXABLE VALUE</b>				
2017	\$0	\$123,905	\$123,905	\$123,905

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: 154-17-0555

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	19-20-90-52-658-240	Property Owner:	PITNEY BOWES, INC.	
Classification:	PERSONAL		5310 CYPRESS CENTER DR., SUITE 110	
County:	CLINTON		TAMPA, FL 33609	
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE	
Village:	NONE		410 ABBOT ROAD ROOM 109	
School District:	BATH COMMUNITY SCHOOLS		EAST LANSING, MI 48823-3388	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$3,800	\$0	\$0	(\$3,800)

<b>TAXABLE VALUE</b>				
2017	\$3,800	\$0	\$0	(\$3,800)

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: **154-17-0556**

**Issued December 12, 2017**

The State Tax Commission, at a meeting held on December 12, 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:	29-53-860-042-01	Property Owner:	AMERICAST LLC
Classification:	REAL		107 ENTERPRISE DR.
County:	GRATIOT		ST. LOUIS, MI 48880
Assessment Unit:	CITY of ST. LOUIS	Assessing Officer / Equalization Director:	TERESA M. WARD
Village:	NONE		300 N. MILL STREET
School District:	ST LOUIS PUBLIC SCHOOLS		ST. LOUIS, MI 48880

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$20,400	\$97,700	\$97,700	\$77,300
2016	\$22,900	\$100,200	\$100,200	\$77,300
2017	\$22,900	\$100,200	\$100,200	\$77,300
<b>TAXABLE VALUE</b>				
2015	\$7,696	\$84,996	\$84,996	\$77,300
2016	\$7,719	\$85,019	\$85,019	\$77,300
2017	\$7,788	\$85,088	\$85,088	\$77,300

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**

Docket Number: **154-17-0557**

**Issued December 12, 2017**

The State Tax Commission, at a meeting held on December 12, 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:	29-53-875-026-00	Property Owner:	AMERICAST LLC
Classification:	REAL-IFT		107 ENTERPRISE DR.
County:	GRATIOT		ST. LOUIS, MI 48880
Assessment Unit:	CITY of ST. LOUIS	Assessing Officer / Equalization Director:	TERESA M. WARD
Village:	NONE		300 N. MILL STREET
School District:	ST LOUIS PUBLIC SCHOOLS		ST. LOUIS, MI 48880

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$77,300	\$0	\$0	(\$77,300)
2016	\$77,300	\$0	\$0	(\$77,300)
2017	\$77,300	\$0	\$0	(\$77,300)
<b>TAXABLE VALUE</b>				
2015	\$77,300	\$0	\$0	(\$77,300)
2016	\$77,300	\$0	\$0	(\$77,300)
2017	\$77,300	\$0	\$0	(\$77,300)

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**

Docket Number: **154-17-0558**

**Issued December 12, 2017**

The State Tax Commission, at a meeting held on December 12, 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:	33-02-02-91-519-743	Property Owner:	COLDWELL BANKER HUBBELL REAL ESTATE
Classification:	PERSONAL		1020 S. CREYTS ROAD
County:	INGHAM		LANSING, MI 48917
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	EAST LANSING SCHOOL DISTRI		OKEMOS, MI 48864

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$2,500	\$0	\$0	(\$2,500)
2017	\$2,400	\$0	\$0	(\$2,400)
<b>TAXABLE VALUE</b>				
2016	\$2,500	\$0	\$0	(\$2,500)
2017	\$2,400	\$0	\$0	(\$2,400)

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: 154-17-0559

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	80-13-007-007-01	Property Owner:	ORVA BONTRAGER
Classification:	REAL		57440 BUTCHER RD.
County:	VAN BUREN		LAWRENCE, MI 49064
Assessment Unit:	TWP of LAWRENCE	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU
Village:	NONE		P.O. BOX 442
School District:	LAWRENCE PUBLIC SCHOOL DI		LAWRENCE, MI 49064

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$0	\$54,200	\$54,200	\$54,200
<b>TAXABLE VALUE</b>				
2017	\$0	\$54,200	\$54,200	\$54,200

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-17-0561

Issued December 12, 2017

The State Tax Commission, at a meeting held on December 12, 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:	017-012-000-1150-00	Property Owner:	MICHAEL & EDMALYN FARMER
Classification:	REAL		3207 MURPHY LAKE RD.
County:	TUSCOLA		MILLINGTON, MI 48746
Assessment Unit:	TWP of MILLINGTON	Assessing Officer / Equalization Director:	HEATHER J. MACDERMAID
Village:	NONE		8553 STATE STREET, BOX 247
School District:	MILLINGTON COMM SCHOOLS		MILLINGTON, MI 48746

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$0	\$50,700	\$50,700	\$50,700
<b>TAXABLE VALUE</b>				
2017	\$0	\$41,998	\$41,998	\$41,998


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

