

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

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

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

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

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

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

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

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

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

Docket Number: **154-16-0391**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-05-9940-0009-00-1	Property Owner:	AACOA EXTRUSIONS INC.
Classification:	PERSONAL-IFT		2005 MAYFLOWER RD.
County:	BERRIEN		NILES, MI 49120
Assessment Unit:	TWP of BERTRAND	Assessing Officer / Equalization Director:	ANGELA J. STORY
Village:	NONE		3835 BUFFALO ROAD
School District:	BUCHANAN COMMUNITY SCH DI		BUCHANAN, MI 49107

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$719,000	\$719,000	\$719,000
2015	\$0	\$692,500	\$692,500	\$692,500
<b>TAXABLE VALUE</b>				
2014	\$0	\$719,000	\$719,000	\$719,000
2015	\$0	\$692,500	\$692,500	\$692,500

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0392

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-05-9999-0545-00-1	Property Owner:	AACOA EXTRUSIONS, INC.
Classification:	PERSONAL		2005 MAYFLOWER RD.
County:	BERRIEN		NILES, MI 49120
Assessment Unit:	TWP of BERTRAND	Assessing Officer / Equalization Director:	ANGELA J. STORY
Village:	NONE		3835 BUFFALO ROAD
School District:	BUCHANAN COMMUNITY SCH DI		BUCHANAN, MI 49107

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$1,932,800	\$1,240,300	\$1,240,300	(\$692,500)
2015	\$2,065,900	\$1,352,400	\$1,352,400	(\$713,500)

<b>TAXABLE VALUE</b>				
2014	\$1,932,800	\$1,240,300	\$1,240,300	(\$692,500)
2015	\$2,065,900	\$1,352,400	\$1,352,400	(\$713,500)

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0461

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-05-128-005-00	Property Owner:	ROBERT C. BUSSING
Classification:	REAL		4011 CASE DR.
County:	CALHOUN		UNION CITY, MI 49094
Assessment Unit:	TWP of BURLINGTON	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER
Village:	NONE		9401 HUNTINGTON ROAD
School District:	UNION CITY COMM SCHOOL DIS		BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$76,280	\$76,280	\$76,280

<b>TAXABLE VALUE</b>				
2016	\$0	\$76,280	\$76,280	\$76,280

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.

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0430

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-2530-05-854-0	Property Owner:	BRIAN D. MARKOS
Classification:	REAL		4774 BECKLEY RD.
County:	CALHOUN		BATTLE CREEK, MI 49015
Assessment Unit:	CITY of BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON
Village:	NONE		10 N. DIVISION STREET STE. 104
School District:	LAKEVIEW SCHOOL DISTRICT		BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$46,460	\$46,460	\$46,460

<b>TAXABLE VALUE</b>				
2016	\$0	\$41,132	\$41,132	\$41,132

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0414

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-010-900-034-019-00	Property Owner:	AGRICREDIT ACCEPTANCE LLC
Classification:	PERSONAL		PO BOX 2000
County:	CLINTON		JOHNSTON, IA 50131
Assessment Unit:	TWP of BATH	Assessing Officer / Equalization Director:	BETH M. BOTKE
Village:	NONE		14480 WEBSTER, BOX 247
School District:	BATH COMMUNITY SCHOOLS		BATH, MI 48808-0247

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$140,800	\$0	\$0	(\$140,800)

<b>TAXABLE VALUE</b>				
2016	\$140,800	\$0	\$0	(\$140,800)

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0432

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	06-10-676-007	Property Owner:	JEFFREY & TROY LYN RIDENOUR
Classification:	REAL		9060 LINDEN RD.
County:	GENESEE		FENTON, MI 48340
Assessment Unit:	TWP of FENTON	Assessing Officer / Equalization Director:	JULIA L. WILSON
Village:	NONE		12060 MANTAWAUKA DRIVE
School District:	LAKE FENTON SCHOOLS		FENTON, MI 48430

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$33,900	\$33,900	\$33,900
<b>TAXABLE VALUE</b>				
2016	\$0	\$28,329	\$28,329	\$28,329

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0389

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	30-006-900-018-00	Property Owner:	BEF FOODS, INC.	
Classification:	PERSONAL		200 N. WOLCOTT AVE.	
County:	HILLSDALE		HILLSDALE, MI 49242	
Assessment Unit:	CITY of HILLSDALE	Assessing Officer / Equalization Director:	KIMBERLY A. THOMAS	
Village:	NONE		97 N. BROAD STREET	
School District:	HILLSDALE COMM PUBLIC SCHS		HILLSDALE, MI 49242	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$2,594,000	\$2,387,500	\$2,387,500	(\$206,500)

<b>TAXABLE VALUE</b>				
2014	\$2,594,000	\$2,387,500	\$2,387,500	(\$206,500)

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

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

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

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



Douglas B. Roberts  
Chairperson





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

Docket Number: **154-16-0404**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 3251-999-045-00 Classification: PERSONAL-IFT County: HURON Assessment Unit: CITY of BAD AXE  Village: NONE School District: BAD AXE PUBLIC SCHOOLS	Property Owner: VALLEY GEAR & MACHINE INC. 514 CHICKORY BAD AXE, MI 48413  Assessing Officer / Equalization Director: CLAY A. KELTERBORN 300 E. HURON AVENUE BAD AXE, MI 48413
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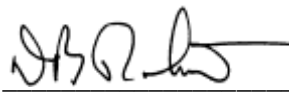
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$25,000	\$25,000	\$25,000
2015	\$0	\$22,600	\$22,600	\$22,600
2016	\$0	\$21,500	\$21,500	\$21,500
<b>TAXABLE VALUE</b>				
2014	\$0	\$25,000	\$25,000	\$25,000
2015	\$0	\$22,600	\$22,600	\$22,600
2016	\$0	\$21,500	\$21,500	\$21,500

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-16-0405**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	3251-900-555-00	Property Owner:	VALLEY GEAR & MACHINE INC.
Classification:	PERSONAL		514 CHICKORY
County:	HURON		BAD AXE, MI 48413
Assessment Unit:	CITY of BAD AXE	Assessing Officer / Equalization Director:	CLAY A. KELTERBORN
Village:	NONE		300 E. HURON AVENUE
School District:	BAD AXE PUBLIC SCHOOLS		BAD AXE, MI 48413

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$598,100	\$548,000	\$548,000	(\$50,100)
2015	\$510,400	\$487,800	\$487,800	(\$22,600)
2016	\$334,100	\$312,600	\$312,600	(\$21,500)
<b>TAXABLE VALUE</b>				
2014	\$598,100	\$548,000	\$548,000	(\$50,100)
2015	\$510,400	\$487,800	\$487,800	(\$22,600)
2016	\$334,100	\$312,600	\$312,600	(\$21,500)

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0327**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-25-05-90-937-102	Property Owner:	RICHARD S. FERRO, D.O., P.C.
Classification:	PERSONAL		3735 MERIDIAN ROAD
County:	INGHAM		OKEMOS, MI 48864
Assessment Unit:	TWP of DELHI CHARTER	Assessing Officer / Equalization Director:	ELIZABETH A. TOBIAS
Village:	NONE		2074 AURELIUS ROAD
School District:	HOLT PUBLIC SCHOOLS		HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$65,900	\$0	\$0	(\$65,900)

<b>TAXABLE VALUE</b>				
2016	\$65,900	\$0	\$0	(\$65,900)

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0299

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-25-05-90-941-013	Property Owner:	AT HOME DOCTORS, PC
Classification:	PERSONAL		(RICHARD S. FERRO, DO)
County:	INGHAM		2211 ASSOCIATION DR., SUITE 100
Assessment Unit:	TWP of DELHI CHARTER		OKEMOS, MI 48864
		Assessing Officer / Equalization Director:	ELIZABETH A. TOBIAS
Village:	NONE		2074 AURELIUS ROAD
School District:	HOLT PUBLIC SCHOOLS		HOLT, MI 48842-6320

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

<b>TAXABLE VALUE</b>				
2016	\$2,500	\$0	\$0	(\$2,500)

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0463

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-43-426-700	Property Owner:	JOHANNA JOHNSON
Classification:	PERSONAL		4758 CORNELL RD.
County:	INGHAM		OKEMOS, MI 48864
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$1,800	\$0	\$0	(\$1,800)

<b>TAXABLE VALUE</b>				
2016	\$1,800	\$0	\$0	(\$1,800)

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0433

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-22-690-300	Property Owner:	LEE REIMANN & ASSOCIATES
Classification:	PERSONAL		231 W. LAKE LANSING RD., STE 700
County:	INGHAM		EAST LANSING, MI 48823
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

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

<b>TAXABLE VALUE</b>				
2016	\$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: 154-16-0434

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-22-690-400	Property Owner:	CS TAX & BOOKKEEPING LLC
Classification:	PERSONAL		231 W. LAKE LANSING RD., STE 700
County:	INGHAM		EAST LANSING, MI 48823
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$1,200	\$1,200	\$1,200

<b>TAXABLE VALUE</b>				
2016	\$0	\$1,200	\$1,200	\$1,200

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

Docket Number: 154-16-0373

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	34-130-009-000-115-03	Property Owner:	JILL E. O'CONNELL
Classification:	REAL		9864 BELDING RD.
County:	IONIA		BELDING, MI 48809
Assessment Unit:	TWP of OTISCO	Assessing Officer / Equalization Director:	JUDY S. LINDBERG
Village:	NONE		9663 BUTTON ROAD
School District:	BELDING AREA SCHOOL DISTRI		BELDING, MI 48809

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$55,000	\$55,900	\$55,900	\$900
2015	\$57,100	\$58,000	\$58,000	\$900
2016	\$59,900	\$60,800	\$60,800	\$900
<b>TAXABLE VALUE</b>				
2014	\$53,340	\$54,240	\$54,240	\$900
2015	\$54,193	\$55,107	\$55,107	\$914
2016	\$54,355	\$55,272	\$55,272	\$917

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: 154-16-0407

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	37-21-075-00-354-00	Property Owner:	ROBERT SOUSA
Classification:	REAL		376 RANDOLPH RD.
County:	ISABELLA		ROCHESTER, MI 48309
Assessment Unit:	TWP of BROOMFIELD	Assessing Officer / Equalization Director:	JAN E. SANDERSON
Village:	Village of LAKE ISABELLA		P.O. BOX 1533
School District:	CHIPPEWA HILLS SCHOOL DIST		MT. PLEASANT, MI 48804-1533

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$3,300	\$64,425	\$64,425	\$61,125
2015	\$3,500	\$65,141	\$65,141	\$61,641
2016	\$3,400	\$71,843	\$71,843	\$68,443
<b>TAXABLE VALUE</b>				
2014	\$3,251	\$64,425	\$64,425	\$61,174
2015	\$3,303	\$65,141	\$65,141	\$61,838
2016	\$3,312	\$71,843	\$71,843	\$68,531

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: 154-16-0383

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38127-12-15-230-006-00	Property Owner:	RACHEL KOLEDA
Classification:	REAL		3142 DAGGITT DR.
County:	JACKSON		SPRING ARBOR, MI 49283
Assessment Unit:	TWP of SPRING ARBOR	Assessing Officer / Equalization Director:	JULIE A. PULLING
Village:	NONE		107 TEFT ROAD, BOX 250
School District:	WESTERN SCHOOL DISTRICT		SPRING ARBOR, MI 49283

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$64,800	\$64,800	\$64,800

<b>TAXABLE VALUE</b>				
2016	\$0	\$53,153	\$53,153	\$53,153

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

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0403**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-261010000	Property Owner:	AIRMETAL CORP.
Classification:	PERSONAL		1309 BAGLEY AVE.
County:	JACKSON		JACKSON, MI 49203
Assessment Unit:	CITY of JACKSON	Assessing Officer / Equalization Director:	DAVID W. TAYLOR
Village:	NONE		161 W. MICHIGAN
School District:	JACKSON PUBLIC SCHOOLS		JACKSON, MI 49201

<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	\$100,700	\$136,500	\$136,500	\$35,800
2015	\$94,400	\$125,900	\$125,900	\$31,500
<b>TAXABLE VALUE</b>				
2014	\$100,700	\$136,500	\$136,500	\$35,800
2015	\$94,400	\$125,900	\$125,900	\$31,500

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0382**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	3907-18-230-050	Property Owner:	JAMES MARTIN
Classification:	REAL		1506 26TH ST.
County:	KALAMAZOO		KALAMAZOO, MI 49048
Assessment Unit:	TWP of COMSTOCK	Assessing Officer / Equalization Director:	CATHERINE R. HARRELL
Village:	NONE		P.O. BOX 449
School District:	COMSTOCK PUBLIC SCHOOLS		COMSTOCK, MI 49041

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$32,300	\$23,900	\$23,900	(\$8,400)
2015	\$30,800	\$22,400	\$22,400	(\$8,400)
2016	\$32,200	\$23,600	\$23,600	(\$8,600)
<b>TAXABLE VALUE</b>				
2014	\$32,300	\$23,900	\$23,900	(\$8,400)
2015	\$30,800	\$22,400	\$22,400	(\$8,400)
2016	\$30,892	\$23,600	\$23,600	(\$7,292)

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: 154-16-0390

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-10-20-376-022	Property Owner:	LAVERN C. & BETTY L. BLASÉ
Classification:	REAL		5157 S. SILVERSTONE DR., NE
County:	KENT		COMSTOCK PARK, MI 49321
Assessment Unit:	TWP of PLAINFIELD	Assessing Officer / Equalization Director:	JEFFREY M. MILLER
Village:	NONE		6161 BELMONT AVE. N.E.
School District:	COMSTOCK PARK PUBLIC SCHO		BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$139,800	\$139,800	\$139,800
<b>TAXABLE VALUE</b>				
2016	\$0	\$122,387	\$122,387	\$122,387

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0375

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-048	Property Owner:	CORPORATE SOUND INC
Classification:	PERSONAL		4720 44TH ST, STE B
County:	KENT		KENTWOOD, MI 49512
Assessment Unit:	TWP of PLAINFIELD	Assessing Officer / Equalization Director:	JEFFREY M. MILLER
Village:	NONE		6161 BELMONT AVE. N.E.
School District:	COMSTOCK PARK PUBLIC SCHO		BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$432,800	\$0	\$0	(\$432,800)

<b>TAXABLE VALUE</b>				
2016	\$432,800	\$0	\$0	(\$432,800)

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0419**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-284	Property Owner:	HERTZ EQUIPMENT RENTAL, INC.
Classification:	PERSONAL		21000 N. TATUM BLVD., STE. 1630-630
County:	KENT		PHOENIX, AZ 85050
Assessment Unit:	TWP of PLAINFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		JEFFREY M. MILLER
School District:	ROCKFORD PUBLIC SCHOOLS		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$4,200	\$0	\$0	(\$4,200)

<b>TAXABLE VALUE</b>				
2016	\$4,200	\$0	\$0	(\$4,200)

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**

Docket Number: **154-16-0436**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-104-070	Property Owner:	KENT QUALITY FOODS INC.
Classification:	PERSONAL		703 LEONARD ST. NW
County:	KENT		GRAND RAPIDS, MI 49504
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

<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	\$353,500	\$712,100	\$712,100	\$358,600

<b>TAXABLE VALUE</b>				
2016	\$353,500	\$712,100	\$712,100	\$358,600

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

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

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

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



Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0435

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-114-817	Property Owner:	BENNETT STEEL LLC
Classification:	PERSONAL		1239 RANDOLPH AVE. SW
County:	KENT		GRAND RAPIDS, MI 49507
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$76,100	\$76,100	\$76,100
2015	\$10,000	\$72,300	\$72,300	\$62,300
<b>TAXABLE VALUE</b>				
2014	\$0	\$76,100	\$76,100	\$76,100
2015	\$10,000	\$72,300	\$72,300	\$62,300

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: 154-16-0429

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-32-102-015	Property Owner:	FERNANDO GARCIA
Classification:	REAL		5440 LELAND ST.
County:	LIVINGSTON		BRIGHTON, MI 48116
Assessment Unit:	TWP of BRIGHTON	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI
Village:	NONE		4363 BUNO ROAD
School District:	BRIGHTON AREA SCHOOLS		BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$58,000	\$58,000	\$58,000
<b>TAXABLE VALUE</b>				
2016	\$0	\$48,826	\$48,826	\$48,826

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0425

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4708-33-401-308	Property Owner:	CHARLES & CINDY HILGER
Classification:	REAL		10779 BLAINE RD.
County:	LIVINGSTON		BRIGHTON, MI 48114
Assessment Unit:	TWP of HARTLAND	Assessing Officer / Equalization Director:	JAMES B. HEASLIP
Village:	NONE		2655 CLARK ROAD
School District:	HARTLAND CONSOLIDATED SCH		HARTLAND, MI 48353

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$375,000	\$375,000	\$375,000

<b>TAXABLE VALUE</b>				
2016	\$0	\$242,858	\$242,858	\$242,858

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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 29, 2016

Docket Number: 154-16-0377

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-01-24-326-003	Property Owner:	MICHAEL & JESSICA ERICSON
Classification:	REAL		73601 CALDWELL LANE
County:	MACOMB		ROMEO, MI 48065
Assessment Unit:	TWP of BRUCE	Assessing Officer / Equalization Director:	LISA C. GRIFFIN
Village:	NONE		223 E. GATES
School District:	ROMEO COMMUNITY SCHOOLS		ROMEO, MI 48065

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$114,080	\$105,830	\$105,830	(\$8,250)
2015	\$199,120	\$196,380	\$196,380	(\$2,740)
2016	\$226,260	\$223,520	\$223,520	(\$2,740)
<b>TAXABLE VALUE</b>				
2014	\$113,512	\$105,262	\$105,262	(\$8,250)
2015	\$193,128	\$184,746	\$184,746	(\$8,382)
2016	\$193,707	\$185,300	\$185,300	(\$8,407)

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

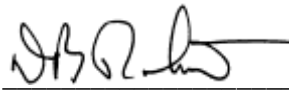
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability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

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

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

**Reason for Amendment:**

The State Tax Commission determined to approve the change in the Original Taxable Value and Net Increase/Decrease Value for the 2015 Tax Year.

  
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 Douglas B. Roberts  
 Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0378

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-926-552	Property Owner:	ALTA CONSTRUCTION CO INC
Classification:	PERSONAL		28755 BECK ROAD
County:	MACOMB		WIXOM, MI 48393-3637
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$67,830	\$86,256	\$86,256	\$18,426
2016	\$68,000	\$172,946	\$172,946	\$104,946
<b>TAXABLE VALUE</b>				
2015	\$67,830	\$86,256	\$86,256	\$18,426
2016	\$68,000	\$172,946	\$172,946	\$104,946

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: **154-16-0462**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-05-610-107	Property Owner:	TIM HORTONS USA INC
Classification:	PERSONAL		C/O RYAN TAX SERVICES
County:	MACOMB		PO BOX 460389
Assessment Unit:	CITY of WARREN		HOUSTON, TX 77056
		Assessing Officer / Equalization Director:	MARCIA D.M. SMITH
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN WOODS PUBLIC SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$125,000	\$0	\$0	(\$125,000)
2015	\$132,000	\$0	\$0	(\$132,000)
2016	\$5,000	\$0	\$0	(\$5,000)
<b>TAXABLE VALUE</b>				
2014	\$125,000	\$0	\$0	(\$125,000)
2015	\$132,000	\$0	\$0	(\$132,000)
2016	\$5,000	\$0	\$0	(\$5,000)

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0379**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-164-855	Property Owner:	ALTA EQUIPMENT CO INC	
Classification:	PERSONAL		28755 BECK ROAD	
County:	MACOMB		WIXOM, MI 48393-3637	
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH	
Village:	NONE		ONE CITY SQUARE, STE. 310	
School District:	FITZGERALD PUBLIC SCHOOLS		WARREN, MI 48093	

<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	\$19,500	\$224,754	\$224,754	\$205,254

<b>TAXABLE VALUE</b>				
2016	\$19,500	\$224,754	\$224,754	\$205,254

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: **154-16-0380**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-932-240	Property Owner:	HCL AMERICA, INC
Classification:	PERSONAL		PO BOX 60577
County:	MACOMB		FORT MYERS, FL 33906-6577
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$3,308	\$3,308	\$3,308
2015	\$0	\$2,406	\$2,406	\$2,406
2016	\$0	\$1,804	\$1,804	\$1,804
<b>TAXABLE VALUE</b>				
2014	\$0	\$3,308	\$3,308	\$3,308
2015	\$0	\$2,406	\$2,406	\$2,406
2016	\$0	\$1,804	\$1,804	\$1,804

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: 154-16-0437

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	52-05-375-037-00	Property Owner:	DAVID F. & DYLAN D.A. SHARKEY
Classification:	REAL		PO BOX 64
County:	MARQUETTE		LITTLE LAKE, MI 49833
Assessment Unit:	TWP of FORSYTH	Assessing Officer / Equalization Director:	REBECCA S. STACHEWICZ
Village:	NONE		P.O. BOX 1360
School District:	GWINN AREA COMMUNITY SCH		GWINN, MI 49841

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$11,650	\$11,650	\$11,650

<b>TAXABLE VALUE</b>				
2016	\$0	\$11,650	\$11,650	\$11,650

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0196

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	051-027-850-10	Property Owner:	PATRICK LEMIRE
Classification:	REAL		1408 24TH AVE.
County:	MENOMINEE		MENOMINEE, MI 49858
Assessment Unit:	CITY of MENOMINEE	Assessing Officer / Equalization Director:	MARI L. NEGRO
Village:	NONE		2511 10TH STREET
School District:	MENOMINEE AREA PUBLIC SCH		MENOMINEE, MI 49858

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$31,500	\$33,600	\$33,600	\$2,100

<b>TAXABLE VALUE</b>				
2016	\$25,224	\$27,054	\$27,054	\$1,830

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: **154-16-0070**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	051-014-930-00	Property Owner:	KIM BALDWIN
Classification:	REAL		2509 11TH AVENUE
County:	MENOMINEE		MENOMINEE, MI 49858
Assessment Unit:	CITY of MENOMINEE	Assessing Officer / Equalization Director:	MARI L. NEGRO
Village:	NONE		2511 10TH STREET
School District:	MENOMINEE AREA PUBLIC SCH		MENOMINEE, MI 49858

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$30,200	\$36,700	\$36,700	\$6,500

<b>TAXABLE VALUE</b>				
2016	\$30,200	\$36,700	\$36,700	\$6,500

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0114

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	051-038-280-10	Property Owner:	JORDAN C. CARLSON
Classification:	REAL		4505 7TH ST.
County:	MENOMINEE		MENOMINEE, MI 49858
Assessment Unit:	CITY of MENOMINEE	Assessing Officer / Equalization Director:	MARI L. NEGRO
Village:	NONE		2511 10TH STREET
School District:	MENOMINEE AREA PUBLIC SCH		MENOMINEE, MI 49858

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$73,700	\$74,926	\$74,926	\$1,226
2016	\$66,200	\$67,400	\$67,400	\$1,200
<b>TAXABLE VALUE</b>				
2015	\$69,991	\$74,926	\$74,926	\$4,935
2016	\$66,200	\$67,400	\$67,400	\$1,200

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

Docket Number: 154-16-0466

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-07-031-200-0018-00	Property Owner:	COMMUNITY SHORES MORTGAGE CO.
Classification:	REAL		1030 W. NORTON
County:	MUSKEGON		MUSKEGON, MI 49441
Assessment Unit:	TWP of DALTON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES
			173 E. APPLE AVENUE STE. 201
Village:	NONE		MUSKEGON, MI 49442
School District:	REETHS PUFFER SCHOOLS		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$52,000	\$52,000	\$52,000
<b>TAXABLE VALUE</b>				
2015	\$0	\$52,000	\$52,000	\$52,000

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: 154-16-0465

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-07-031-200-0016-00	Property Owner:	COMMUNITY SHORES MORTGAGE CO.
Classification:	REAL		1030 W. NORTON
County:	MUSKEGON		MUSKEGON, MI 49441
Assessment Unit:	TWP of DALTON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE STE. 201
School District:	REETHS PUFFER SCHOOLS		MUSKEGON, MI 49442

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

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0381**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-10-007-100-0007-00	Property Owner:	STATE OF MICHIGAN DNR
Classification:	REAL		C/O DEBBIE STRZELEC
County:	MUSKEGON		PO BOX 30448
Assessment Unit:	TWP of MUSKEGON	Assessing Officer / Equalization Director:	LANSING, MI 48909-7948
			PENNY L. GOOD
Village:	NONE		1990 E. APPLE AVENUE
School District:	REETHS PUFFER SCHOOLS		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$2,300	\$2,300	\$2,300
 <b>TAXABLE VALUE</b>				
2016	\$0	\$2,300	\$2,300	\$2,300

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: **154-16-0467**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	A 05-09-300-034	Property Owner:	MICHAEL & MOLLIE GEIBEL
Classification:	REAL		4040 LAKE GEORGE RD.
County:	OAKLAND		LEONARD, MI 48367
Assessment Unit:	TWP of ADDISON	Assessing Officer / Equalization Director:	
Village:	NONE		GARRETT J. STEELE
School District:	OXFORD AREA COMM SCH DIST		1440 ROCHESTER ROAD
			LEONARD, MI 48367

<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	\$129,030	\$126,210	\$126,210	(\$2,820)
2015	\$146,550	\$128,220	\$128,220	(\$18,330)
2016	\$140,110	\$131,989	\$131,989	(\$8,121)
<b>TAXABLE VALUE</b>				
2014	\$126,210	\$119,440	\$119,440	(\$6,770)
2015	\$128,220	\$121,450	\$121,450	(\$6,770)
2016	\$124,600	\$121,800	\$121,800	(\$2,800)

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

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

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

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



Douglas B. Roberts  
Chairperson





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

Docket Number: **154-16-0363**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-14-17-354-009	Property Owner:	CYNTHIA WEST
Classification:	REAL		1284 OAKLAWN DR.
County:	OAKLAND		PONTIAC, MI 48341
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$2,200	\$2,200	\$2,200
<b>TAXABLE VALUE</b>				
2016	\$0	\$2,200	\$2,200	\$2,200

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**

Docket Number: **154-16-0455**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-78-021-112	Property Owner:	TELENAV INC.
Classification:	PERSONAL		TAX DEPT.
County:	OAKLAND		4655 GREAT AMERICAN PARKWAY #300
Assessment Unit:	CITY of SOUTHFIELD		SANTA CLARA, CA 95054
		Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$10,580	\$33,940	\$33,940	\$23,360
2015	\$12,170	\$34,830	\$34,830	\$22,660
2016	\$13,400	\$34,270	\$34,270	\$20,870
<b>TAXABLE VALUE</b>				
2014	\$10,580	\$33,940	\$33,940	\$23,360
2015	\$12,170	\$34,830	\$34,830	\$22,660
2016	\$13,400	\$34,270	\$34,270	\$20,870

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: 154-16-0454

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-46-234-200	Property Owner:	SPRINT SPECTRUM LP DE43XC104	
Classification:	PERSONAL		PROPERTY TAX DEPT	
County:	OAKLAND		PO BOX 8430	
Assessment Unit:	CITY of SOUTHFIELD		KANSAS CITY, MO 64114-8430	
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT	
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD	
			SOUTHFIELD, MI 48037	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$97,070	\$114,200	\$114,200	\$17,130

<b>TAXABLE VALUE</b>				
2015	\$97,070	\$114,200	\$114,200	\$17,130

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0450

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-356-416	Property Owner:	SPRINT SPECTRUM, LP
Classification:	PERSONAL		PROPERTY TAX DEPT
County:	OAKLAND		P.O. BOX 8430
Assessment Unit:	CITY of SOUTHFIELD		KANSAS CITY, MO 64114-8430
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$75,560	\$75,560	\$75,560
<b>TAXABLE VALUE</b>				
2015	\$0	\$75,560	\$75,560	\$75,560

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: 154-16-0449

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-70-290-000	Property Owner:	SOUTHFIELD FAMILY DENTAL CENTER
Classification:	PERSONAL		NOAH R. LEVI/OLEG KRIVICHKIN
County:	OAKLAND		18800 W 10 MILE RD
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48075-2654
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$137,910	\$146,510	\$146,510	\$8,600

<b>TAXABLE VALUE</b>				
2015	\$137,910	\$146,510	\$146,510	\$8,600

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0448

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-44-069-000	Property Owner:	NEXCESS.NET LLC
Classification:	PERSONAL		21700 MELROSE AVE.
County:	OAKLAND		SOUTHFIELD, MI 48075
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$130,780	\$1,157,260	\$1,157,260	\$1,026,480
2015	\$150,400	\$1,146,960	\$1,146,960	\$996,560
<b>TAXABLE VALUE</b>				
2014	\$130,780	\$1,157,260	\$1,157,260	\$1,026,480
2015	\$150,400	\$1,146,960	\$1,146,960	\$996,560

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: 154-16-0457

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-388-513	Property Owner:	TIME WARNER CABLE INTERNET LLC
Classification:	PERSONAL		PO BOX 7467
County:	OAKLAND		CHARLOTTE, NC 28241-7467
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
			MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$110,760	\$140,920	\$140,920	\$30,160

<b>TAXABLE VALUE</b>				
2015	\$110,760	\$140,920	\$140,920	\$30,160

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0444**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-298-000	Property Owner:	KROGER #1800658
Classification:	PERSONAL	ATTN:	TAX DEPT. 7TH FL.
County:	OAKLAND		1014 VINE STREET
Assessment Unit:	CITY of SOUTHFIELD		CINCINNATI, OH 45202
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$396,390	\$409,930	\$409,930	\$13,540

<b>TAXABLE VALUE</b>				
2015	\$396,390	\$409,930	\$409,930	\$13,540

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: 154-16-0458

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-28-101-415	Property Owner:	VERIZON WIRELESS
Classification:	PERSONAL		C/O DUFF PHELPS
County:	OAKLAND		PO BOX 2549
Assessment Unit:	CITY of SOUTHFIELD		ADDISON, TX 75001
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$52,980	\$58,470	\$58,470	\$5,490

<b>TAXABLE VALUE</b>				
2015	\$52,980	\$58,470	\$58,470	\$5,490

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: **154-16-0440**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-498-115	Property Owner:	ATI PHYSICAL THERAPY
Classification:	PERSONAL		790 REMINGTON BLVD.
County:	OAKLAND		BOLINGBROOK, IL 60440
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$720	\$5,360	\$5,360	\$4,640
2016	\$800	\$7,700	\$7,700	\$6,900
<b>TAXABLE VALUE</b>				
2015	\$720	\$5,360	\$5,360	\$4,640
2016	\$800	\$7,700	\$7,700	\$6,900

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0446

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-237-000	Property Owner:	MARS ADVERTISING
Classification:	PERSONAL		TAX DEPT.
County:	OAKLAND		25200 TELEGRAPH RD. #500
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48033
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$449,740	\$456,560	\$456,560	\$6,820

<b>TAXABLE VALUE</b>				
2015	\$449,740	\$456,560	\$456,560	\$6,820

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0452

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-43-028-980	Property Owner:	SPRINT SPECTRUM LP	
Classification:	PERSONAL		PROPERTY TAX DEPT	
County:	OAKLAND		PO BOX 8430	
Assessment Unit:	CITY of SOUTHFIELD		KANSAS CITY, MO 64114-8430	
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT	
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD	
			SOUTHFIELD, MI 48037	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$88,710	\$118,900	\$118,900	\$30,190

<b>TAXABLE VALUE</b>				
2015	\$88,710	\$118,900	\$118,900	\$30,190

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: **154-16-0453**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-64-164-516	Property Owner:	SPRINT SPECTRUM, LP
Classification:	PERSONAL		PROPERTY TAX DEPT
County:	OAKLAND		PO BOX 8430
Assessment Unit:	CITY of SOUTHFIELD		KANSAS CITY, MO 64114-8430
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$5,010	\$5,010	\$5,010
 <b>TAXABLE VALUE</b>				
2015	\$0	\$5,010	\$5,010	\$5,010

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: 154-16-0451

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-60-630-000	Property Owner:	SPRINT SPECTRUM LP DEO3XC134	
Classification:	PERSONAL		PROPERTY TAX DEPT	
County:	OAKLAND		PO BOX 8430	
Assessment Unit:	CITY of SOUTHFIELD		KANSAS CITY, MO 64114-8430	
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT	
School District:	OAK PARK CITY SCHOOL DIST		26000 EVERGREEN ROAD	
			SOUTHFIELD, MI 48037	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$56,970	\$64,780	\$64,780	\$7,810

<b>TAXABLE VALUE</b>				
2015	\$56,970	\$64,780	\$64,780	\$7,810

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0456**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-28-101-300	Property Owner:	THYSSENKRUPP MATERIALS NA INC.
Classification:	PERSONAL		HECTOR CAMACHO
County:	OAKLAND		111 W JACKSON BLVD #2400
Assessment Unit:	CITY of SOUTHFIELD		CHICAGO, IL 60604
		Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$565,930	\$581,470	\$581,470	\$15,540
2015	\$524,020	\$570,900	\$570,900	\$46,880
2016	\$516,910	\$523,320	\$523,320	\$6,410
<b>TAXABLE VALUE</b>				
2014	\$565,930	\$581,470	\$581,470	\$15,540
2015	\$524,020	\$570,900	\$570,900	\$46,880
2016	\$516,910	\$523,320	\$523,320	\$6,410

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: 154-16-0447

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-44-096-974	Property Owner:	METRO INTERNATIONAL TRADE SVS
Classification:	PERSONAL		2500 ENTERPRISE DR.
County:	OAKLAND		ROMULUS, MI 48101
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$34,890	\$41,450	\$41,450	\$6,560

<b>TAXABLE VALUE</b>				
2015	\$34,890	\$41,450	\$41,450	\$6,560

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: 154-16-0439

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-501-530	Property Owner:	ANXEBUSINESS CORP.
Classification:	PERSONAL	ATTN:	TAX DEPARTMENT
County:	OAKLAND		2000 TOWN CENTER #2050
Assessment Unit:	CITY of SOUTHFIELD		SOUTHFIELD, MI 48075
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$468,970	\$477,970	\$477,970	\$9,000

<b>TAXABLE VALUE</b>				
2015	\$468,970	\$477,970	\$477,970	\$9,000

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: 154-16-0438

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-006-856	Property Owner:	ADVANTAGE SALES & MARKETING LLC
Classification:	PERSONAL		1611 N. INTERSTATE 35E #428
County:	OAKLAND		CARROLLTON, TX 75006
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$2,750	\$2,750	\$2,750
2015	\$0	\$2,390	\$2,390	\$2,390
<b>TAXABLE VALUE</b>				
2014	\$0	\$2,750	\$2,750	\$2,750
2015	\$0	\$2,390	\$2,390	\$2,390

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0443**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-31-110-011	Property Owner:	GFK CUSTOM RESEARCH LLC
Classification:	PERSONAL		C/O TAX DEPARTMENT
County:	OAKLAND		200 LIBERTY STREET, 4TH FL.
Assessment Unit:	CITY of SOUTHFIELD		NEW YORK, NY 10281
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$6,600	\$19,700	\$19,700	\$13,100

<b>TAXABLE VALUE</b>				
2016	\$6,600	\$19,700	\$19,700	\$13,100

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0442**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 76-99-55-018-000          Classification: PERSONAL          County: OAKLAND          Assessment Unit: CITY of SOUTHFIELD          Village: NONE          School District: SOUTHFIELD PUBLIC SCH DIST</p>	<p>Property Owner:          EXECUTIVE CONSULTING SERVICES INC.          23555 NORTHWESTERN #101          SOUTHFIELD, MI 48075-3337</p> <p>Assessing Officer / Equalization Director:          MICHAEL A. RACKLYEFT          26000 EVERGREEN ROAD          SOUTHFIELD, MI 48037</p>
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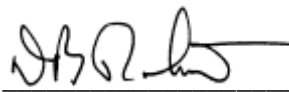
<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$0	\$8,730	\$8,730	\$8,730
 <b>TAXABLE VALUE</b>				
2014	\$0	\$8,730	\$8,730	\$8,730

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.

  
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 Douglas B. Roberts  
 Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0441

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-050-300	Property Owner:	BLUEWATER TECHNOLOGIES
Classification:	PERSONAL		C/O TAX DEPT.
County:	OAKLAND		24050 NORTHWESTERN HWY
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48075
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$1,784,560	\$1,822,100	\$1,822,100	\$37,540

<b>TAXABLE VALUE</b>				
2015	\$1,784,560	\$1,822,100	\$1,822,100	\$37,540

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: 154-16-0460

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-435-615	Property Owner:	XO SOURCING LLC
Classification:	PERSONAL		TAX DEPT
County:	OAKLAND		13865 SUNRISE VALLEY DR.
Assessment Unit:	CITY of SOUTHFIELD		HERNDON, VA 20171
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$142,400	\$147,060	\$147,060	\$4,660

<b>TAXABLE VALUE</b>				
2015	\$142,400	\$147,060	\$147,060	\$4,660

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: **154-16-0459**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-339-912	Property Owner:	WHITING LAW FIRM PLLC, THE	
Classification:	PERSONAL		26300 NORTHWESTERN HWY #301	
County:	OAKLAND		SOUTHFIELD, MI 48076	
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT	
Village:	NONE		26000 EVERGREEN ROAD	
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037	

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$52,130	\$68,800	\$68,800	\$16,670

<b>TAXABLE VALUE</b>				
2015	\$52,130	\$68,800	\$68,800	\$16,670

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: 154-16-0445

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-57-009-150	Property Owner:	KROGER #1800652
Classification:	PERSONAL		1014 VINE STREET
County:	OAKLAND		CINCINNATI, OH 45202
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	OAK PARK CITY SCHOOL DIST		SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$698,560	\$704,350	\$704,350	\$5,790

<b>TAXABLE VALUE</b>				
2015	\$698,560	\$704,350	\$704,350	\$5,790

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

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

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

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



Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0428

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-040-551	Property Owner:	LANE BRYANT #6085
Classification:	PERSONAL	ATTN:	PP TAX 6085
County:	OAKLAND		PO BOX 165001
Assessment Unit:	CITY of TROY		DULUTH, MN 55816
		Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	LAMPHERE PUBLIC SCHOOLS		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$53,510	\$86,490	\$86,490	\$32,980

<b>TAXABLE VALUE</b>				
2016	\$53,510	\$86,490	\$86,490	\$32,980

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0415**

**Issued September 20, 2016**

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 70-55-79-113-450 Classification: REAL-IFT County: OTTAWA Assessment Unit: CITY of ZEELAND  Village: NONE School District: ZEELAND PUBLIC SCHOOLS	Property Owner: PLASCORE INC. 615 N. FAIRVIEW ST. ZEELAND, MI 49464  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>
<b>ASSESSED VALUE</b>				
2014	\$55,000	\$55,000	\$55,000	\$0

<b>TAXABLE VALUE</b>				
2014	\$0	\$55,000	\$55,000	\$55,000

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: 154-16-0416

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-55-79-113-453	Property Owner:	PLASCORE INC.
Classification:	REAL-IFT		615 N. FAIRVIEW STREET
County:	OTTAWA		ZEELAND, MI 49464
Assessment Unit:	CITY of ZEELAND	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
Village:	NONE		21 S. ELM STREET
School District:	ZEELAND PUBLIC SCHOOLS		ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$57,500	\$57,500	\$57,500	\$0

<b>TAXABLE VALUE</b>				
2014	\$0	\$57,500	\$57,500	\$57,500

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0417

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-55-79-113-456	Property Owner:	PLASCORE INC.
Classification:	REAL-IFT		615 N. FAIRVIEW STREET
County:	OTTAWA		ZEELAND, MI 49464
Assessment Unit:	CITY of ZEELAND	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
Village:	NONE		21 S. ELM STREET
School District:	ZEELAND PUBLIC SCHOOLS		ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$25,000	\$25,000	\$25,000	\$0

<b>TAXABLE VALUE</b>				
2014	\$0	\$25,000	\$25,000	\$25,000

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: 154-16-0420

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	75-006-012-009-50	Property Owner:	MICHAEL & MONICA FISHER
Classification:	REAL		63717 LOST TRAIL
County:	SAINT JOSEPH		CENTREVILLE, MI 49032
Assessment Unit:	TWP of FLORENCE	Assessing Officer / Equalization Director:	KYLE W. HARRIS
Village:	NONE		64010 BURGNER ROAD
School District:	CENTREVILLE PUBLIC SCHOOLS		CONSTANTINE, MI 49042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$26,400	\$26,400	\$26,400
<b>TAXABLE VALUE</b>				
2016	\$0	\$24,072	\$24,072	\$24,072

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0464

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-09-273-23-032	Property Owner:	KENNETH & ROSE ANN FERRY
Classification:	REAL		3411 GERTRUDE
County:	WAYNE		DEARBORN, MI 48124
Assessment Unit:	CITY of DEARBORN	Assessing Officer / Equalization Director:	GARY L. EVANKO
Village:	NONE		16901 MICHIGAN AVENUE
School District:	DEARBORN CITY SCHOOL DIST		DEARBORN, MI 48126

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$50,800	\$50,800	\$50,800

<b>TAXABLE VALUE</b>				
2016	\$0	\$50,800	\$50,800	\$50,800

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0468

Issued September 20, 2016

The State Tax Commission, at a meeting held on September 20, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	51-999-00-0152-000	Property Owner:	CONTROL MANUFACTURING CORP.
Classification:	PERSONAL		18601 KRAUSE
County:	WAYNE		RIVERVIEW, MI 48193
Assessment Unit:	CITY of RIVERVIEW	Assessing Officer / Equalization Director:	
			ERIC A. DUNLAP
Village:	NONE		38110 N. EXECUTIVE DRIVE
School District:	RIVERVIEW COMMUNITY SCH DI		WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$41,700	\$41,700	\$41,700

<b>TAXABLE VALUE</b>				
2016	\$0	\$41,700	\$41,700	\$41,700

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

