

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: 154-16-0285

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:	22052-011-300-26	Property Owner:	RICHARD & MARLENE BLACK LIVING TRUST
Classification:	REAL		430 RIVER POINTE PARKWAY #211
County:	DICKINSON		KINGSFORD, MI 49802
Assessment Unit:	CITY of KINGSFORD	Assessing Officer / Equalization Director:	JOAN K. NELSON
Village:	NONE		305 S. CARPENTER AVENUE
School District:	BREITUNG TWP SCHOOL DISTRI		KINGSFORD, MI 49802

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$74,900	\$74,900	\$74,900
<b>TAXABLE VALUE</b>				
2016	\$0	\$74,900	\$74,900	\$74,900

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0286

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:	26-170-636-400-009-00	Property Owner:	JOHN & JENNIFER HOOK
Classification:	REAL		1705 MERRILL COVE
County:	GLADWIN		JONESBORO, AR 72401
Assessment Unit:	CITY of GLADWIN	Assessing Officer / Equalization Director:	BERNADETTE L. WEAVER
Village:	NONE		1000 W. CEDAR AVENUE
School District:	GLADWIN COMMUNITY SCHOOL		GLADWIN, MI 48624

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$33,200	\$33,200	\$33,200
<b>TAXABLE VALUE</b>				
2016	\$0	\$33,200	\$33,200	\$33,200

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0300

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:	33-02-02-90-530-182	Property Owner:	RICHARD S. FERRO, D.O., P.C.
Classification:	PERSONAL		3735 MERIDIAN ROAD
County:	INGHAM		OKEMOS, MI 48864
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$54,700	\$54,700	\$54,700
<b>TAXABLE VALUE</b>				
2016	\$0	\$54,700	\$54,700	\$54,700

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0287**

**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: 33-02-02-20-226-801          Classification: REAL          County: INGHAM          Assessment Unit: TWP of MERIDIAN CHARTER          Village: NONE          School District: OKEMOS PUBLIC SCHOOLS</p>	<p>Property Owner:          NEW PAR DBA VERIZON WIRELESS          C/O DUFF &amp; PHELPS          PO BOX 2549          ADDISON, TX 75001          Assessing Officer / Equalization Director:          DAVID C. LEE          5151 MARSH ROAD          OKEMOS, MI 48864</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>				
2016	\$9,000	\$9,000	\$9,000	\$0
 <b>TAXABLE VALUE</b>				
2016	\$0	\$9,000	\$9,000	\$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.

  
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 Douglas B. Roberts  
 Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0275

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:	33-02-02-91-529-914	Property Owner:	GE CAPITAL INFORMATION TECH SOLUTIONS
Classification:	PERSONAL		PROPERTY TAX COMPLIANCE
County:	INGHAM		PO BOX 35715
Assessment Unit:	TWP of MERIDIAN CHARTER		BILLINGS, MT 59107
Village:	NONE	Assessing Officer / Equalization Director:	DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$2,300	\$2,300	\$2,300
2016	\$0	\$1,700	\$1,700	\$1,700
<b>TAXABLE VALUE</b>				
2015	\$0	\$2,300	\$2,300	\$2,300
2016	\$0	\$1,700	\$1,700	\$1,700

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0298

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:	16-014-20-005-03	Property Owner:	MIKHAEL SENTZ & SARAH BADOUR
Classification:	REAL		10585 E. PERE MARQUETTE RD.
County:	ISABELLA		COLEMAN, MI 48618
Assessment Unit:	TWP of WISE	Assessing Officer / Equalization Director:	
			ANNE M. ACKER
Village:	NONE		9501 MIDLAND ROAD
School District:	CLARE PUBLIC SCHOOLS		FREELAND, MI 48623

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$36,600	\$36,600	\$36,600
<b>TAXABLE VALUE</b>				
2015	\$0	\$36,600	\$36,600	\$36,600

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.

**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: 154-16-0308

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:	4715-17-301-050	Property Owner:	SCOTT ALLEN RATLIFF
Classification:	REAL		8436 BAUDINE
County:	LIVINGSTON		PINCKNEY, MI 48169
Assessment Unit:	TWP of HAMBURG	Assessing Officer / Equalization Director:	SUSAN J. MURRAY
Village:	NONE		P.O. BOX 139
School District:	PINCKNEY COMMUNITY SCHOO		HAMBURG, MI 48139

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$76,670	\$76,670	\$76,670
<b>TAXABLE VALUE</b>				
2016	\$0	\$68,258	\$68,258	\$68,258

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: 154-16-0309

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:	09-14-35-380-024	Property Owner:	MICHAEL KERN
Classification:	REAL		532 ROBERT JOHN
County:	MACOMB		ST. CLAIR SHORES, MI 48080
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	SOUTH LAKE SCHOOLS		ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$52,300	\$52,300	\$52,300
<b>TAXABLE VALUE</b>				
2016	\$0	\$37,700	\$37,700	\$37,700

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.

**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: 154-16-0310

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:	09-14-34-456-007	Property Owner:	PATRICK & NANNETTE SPAUNGBURG
Classification:	REAL		8246 TWELVE OAKS CIRCLE #214
County:	MACOMB		NAPLES, FL 34113
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	SOUTH LAKE SCHOOLS		ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$37,600	\$37,600	\$37,600
<b>TAXABLE VALUE</b>				
2016	\$0	\$28,000	\$28,000	\$28,000

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.

**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: 154-16-0311

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:	09-14-35-307-017	Property Owner:	JILL ELIZABETH & MARK ALAN WELDY
Classification:	REAL		22821 GARY LANE
County:	MACOMB		ST. CLAIR SHORES, MI 48080
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	SOUTH LAKE SCHOOLS		ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$66,100	\$66,100	\$66,100
<b>TAXABLE VALUE</b>				
2016	\$0	\$50,900	\$50,900	\$50,900

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0096

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:	051-008-040-00	Property Owner:	JAMES A HOFFMAN
Classification:	REAL		1012 12TH 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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$14,600	\$16,300	\$16,300	\$1,700
2016	\$14,400	\$16,200	\$16,200	\$1,800
<b>TAXABLE VALUE</b>				
2015	\$13,614	\$16,300	\$16,300	\$2,686
2016	\$13,654	\$16,200	\$16,200	\$2,546

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: **154-16-0095**

**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:	051-013-010-00	Property Owner:	DENISE EDWARDS
Classification:	REAL		1612 12TH 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>				
2015	\$20,800	\$21,000	\$21,000	\$200
2016	\$20,400	\$20,600	\$20,600	\$200
<b>TAXABLE VALUE</b>				
2015	\$13,984	\$14,218	\$14,218	\$234
2016	\$14,025	\$14,260	\$14,260	\$235

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: 154-16-0076

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:	051-035-260-10	Property Owner:	JON & BARBARA VELICH
Classification:	REAL		605 46TH 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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$41,700	\$42,100	\$42,100	\$400
2016	\$36,400	\$38,100	\$38,100	\$1,700
<b>TAXABLE VALUE</b>				
2015	\$29,150	\$29,590	\$29,590	\$440
2016	\$29,237	\$29,678	\$29,678	\$441

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0080**

**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:	051-029-040-000	Property Owner:	CHRISTOPHER AARON MARS ETAL
Classification:	REAL		1801 28TH 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>				
2015	\$57,800	\$60,500	\$60,500	\$2,700
2016	\$57,200	\$59,800	\$59,800	\$2,600
<b>TAXABLE VALUE</b>				
2015	\$39,263	\$42,219	\$42,219	\$2,956
2016	\$39,380	\$42,345	\$42,345	\$2,965

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: 154-16-0082

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:	051-013-520-00	Property Owner:	LORI LACASSE
Classification:	REAL		1220 WEST DRIVE
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	\$24,100	\$30,800	\$30,800	\$6,700
2016	\$24,500	\$28,300	\$28,300	\$3,800
<b>TAXABLE VALUE</b>				
2015	\$18,644	\$24,998	\$24,998	\$6,354
2016	\$21,919	\$25,072	\$25,072	\$3,153

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.

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: **154-16-0083**

**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:	051-027-430-00	Property Owner:	MELISSA BROBERG
Classification:	REAL		1408 28TH 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>				
2015	\$28,800	\$29,800	\$29,800	\$1,000
2016	\$28,400	\$29,400	\$29,400	\$1,000
<b>TAXABLE VALUE</b>				
2015	\$26,853	\$27,350	\$27,350	\$497
2016	\$26,933	\$27,432	\$27,432	\$499

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

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

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

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



Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0088

Issued October 25, 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:	051-019-630-00	Property Owner:	KRIST OIL
Classification:	REAL		303 SHELDON AVENUE
County:	MENOMINEE		IRON MOUNTAIN, MI 49935
Assessment Unit:	CITY of MENOMINEE	Assessing Officer / Equalization Director:	MARI L. NEGRO
Village:	NONE		2511 10TH STREET
School District:	MENOMINEE AREA PUBLIC SCHS		MENOMINEE, MI 49858

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$33,300	\$9,100	\$9,100	(\$24,200)
2016	\$29,600	\$7,300	\$7,300	(\$22,300)
<b>TAXABLE VALUE</b>				
2015	\$32,464	\$9,100	\$9,100	(\$23,364)
2016	\$29,600	\$7,300	\$7,300	(\$22,300)

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.

**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.



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0089

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:	051-013-940-00	Property Owner:	BONNIE K & MARK D CALLOW
Classification:	REAL		N700 S P-3 LANE
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	\$24,800	\$25,600	\$25,600	\$800
2016	\$23,500	\$24,400	\$24,400	\$900
<b>TAXABLE VALUE</b>				
2015	\$23,552	\$23,900	\$23,900	\$348
2016	\$23,500	\$23,622	\$23,622	\$122

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: **154-16-0111**

**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:	051-038-090-00	Property Owner:	JAMES M. WEITING & MARIAN A. FELLER
Classification:	REAL		4518 10TH 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

<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	\$25,900	\$27,700	\$27,700	\$1,800
2016	\$26,800	\$27,400	\$27,400	\$600
<b>TAXABLE VALUE</b>				
2015	\$24,079	\$25,542	\$25,542	\$1,463
2016	\$24,151	\$25,618	\$25,618	\$1,467

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: **154-16-0116**

**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:	051-003-540-20	Property Owner:	KB ENTERPRISES OF MARINETTE
Classification:	REAL		625 CARNEY BLVD.
County:	MENOMINEE		MARINETTE, WI 54143
Assessment Unit:	CITY of MENOMINEE	Assessing Officer / Equalization Director:	
Village:	NONE		MARI L. NEGRO
School District:	MENOMINEE AREA PUBLIC SCH		2511 10TH STREET
			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>				
2015	\$18,800	\$19,600	\$19,600	\$800
2016	\$17,800	\$18,700	\$18,700	\$900
<b>TAXABLE VALUE</b>				
2015	\$18,328	\$19,600	\$19,600	\$1,272
2016	\$17,800	\$18,700	\$18,700	\$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: **154-16-0109**

**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:	051-011-200-00	Property Owner:	MARANA J CRUZ
Classification:	REAL		1050 13TH STREET
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>				
2015	\$20,800	\$21,900	\$21,900	\$1,100
2016	\$19,900	\$21,300	\$21,300	\$1,400
<b>TAXABLE VALUE</b>				
2015	\$15,087	\$16,137	\$16,137	\$1,050
2016	\$15,132	\$16,185	\$16,185	\$1,053

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: 154-16-0124

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:	051-028-780-00	Property Owner:	MARK. H. & HEIDI M. SIMON
Classification:	REAL		3104 17TH 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	\$53,900	\$57,100	\$57,100	\$3,200
2016	\$54,300	\$57,500	\$57,500	\$3,200
<b>TAXABLE VALUE</b>				
2015	\$49,276	\$51,187	\$51,187	\$1,911
2016	\$49,423	\$51,340	\$51,340	\$1,917

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: 154-16-0123

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:	051-017-080-00	Property Owner:	DALE DUBEY
Classification:	REAL		1724 10TH 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	\$50,300	\$54,300	\$54,300	\$4,000
2016	\$50,400	\$54,600	\$54,600	\$4,200
<b>TAXABLE VALUE</b>				
2015	\$43,963	\$47,768	\$47,768	\$3,805
2016	\$44,094	\$47,911	\$47,911	\$3,817

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: 154-16-0092

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:	051-013-200-00	Property Owner:	NANCY HOIDA
Classification:	REAL		2301 14TH 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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$31,100	\$33,500	\$33,500	\$2,400
2016	\$28,700	\$31,000	\$31,000	\$2,300
<b>TAXABLE VALUE</b>				
2015	\$19,981	\$20,398	\$20,398	\$417
2016	\$20,040	\$20,459	\$20,459	\$419

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: 154-16-0068

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:	051-038-840-00	Property Owner:	SUSAN KRYGOSKI
Classification:	REAL		4001 18TH 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	\$153,400	\$197,021	\$197,021	\$43,621
2016	\$137,300	\$181,500	\$181,500	\$44,200
<b>TAXABLE VALUE</b>				
2015	\$145,679	\$169,045	\$169,045	\$23,366
2016	\$137,300	\$169,552	\$169,552	\$32,252

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: 154-16-0115

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:	051-035-340-00	Property Owner:	HIGHDALE & PLONG
Classification:	REAL		1613 29TH 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>				
2015	\$24,800	\$26,200	\$26,200	\$1,400
2016	\$23,100	\$24,300	\$24,300	\$1,200
<b>TAXABLE VALUE</b>				
2015	\$16,219	\$17,210	\$17,210	\$991
2016	\$16,267	\$17,261	\$17,261	\$994

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: 154-16-0073

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:	051-020-360-00	Property Owner:	KAREN E KLOIDA TRUST
Classification:	REAL		N 1265 RIVER DRIVE
County:	MENOMINEE		MENOMINEE, MI 49858
Assessment Unit:	CITY of MENOMINEE	Assessing Officer / Equalization Director:	
Village:	NONE		MARI L. NEGRO
School District:	MENOMINEE AREA PUBLIC SCH		2511 10TH STREET
			MENOMINEE, MI 49858

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$56,700	\$65,800	\$65,800	\$9,100
2016	\$56,400	\$66,500	\$66,500	\$10,100
<b>TAXABLE VALUE</b>				
2015	\$48,094	\$55,275	\$55,275	\$7,181
2016	\$48,238	\$55,441	\$55,441	\$7,203

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: 154-16-0195

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:	051-016-850-00	Property Owner:	LEIGH & VICKI HOWELL
Classification:	REAL		1725 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	\$72,100	\$71,500	\$71,500	(\$600)
2016	\$71,700	\$61,800	\$61,800	(\$9,900)
<b>TAXABLE VALUE</b>				
2015	\$55,130	\$54,821	\$54,821	(\$309)
2016	\$55,295	\$54,985	\$54,985	(\$310)

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

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

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

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



Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0110

Issued October 25, 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:	051-011-220-00	Property Owner:	MCDONALD'S REAL ESTATE CO.
Classification:	REAL		PO BOX 182571
County:	MENOMINEE		COLUMBUS, OH 43218-2571
Assessment Unit:	CITY of MENOMINEE	Assessing Officer / Equalization Director:	
Village:	NONE		MARI L. NEGRO
School District:	MENOMINEE AREA PUBLIC SCHS		2511 10TH STREET
			MENOMINEE, MI 49858

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$34,000	\$3,500	\$3,500	(\$30,500)
2016	\$31,300	\$3,500	\$3,500	(\$27,800)
<b>TAXABLE VALUE</b>				
2015	\$33,146	\$3,500	\$3,500	(\$29,646)
2016	\$31,300	\$3,500	\$3,500	(\$27,800)

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.

**Reason for Amendment:**

The State Tax Commission determined to approve the change in the Original Assessed 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: **154-16-0113**

**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:	051-019-950-00	Property Owner:	LOGAN & JAMIE CARLSON
Classification:	REAL		1507 9TH 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

<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	\$22,500	\$23,000	\$23,000	\$500
2016	\$22,000	\$22,400	\$22,400	\$400
<b>TAXABLE VALUE</b>				
2015	\$21,234	\$21,684	\$21,684	\$450
2016	\$21,297	\$21,749	\$21,749	\$452

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: 154-16-0108

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:	051-040-501-16	Property Owner:	RICHARD & BARBARA SMITH
Classification:	REAL		5000 13TH STREET LOT 116
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	\$100	\$5,316	\$5,316	\$5,216
2016	\$100	\$5,331	\$5,331	\$5,231
<b>TAXABLE VALUE</b>				
2015	\$95	\$5,316	\$5,316	\$5,221
2016	\$95	\$5,331	\$5,331	\$5,236

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

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

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: 154-16-0105

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:	051-019-130-00	Property Owner:	GENEVIEVE L. KIENITZ
Classification:	REAL		1805 15TH STREET
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	\$26,900	\$27,200	\$27,200	\$300
2016	\$25,200	\$25,800	\$25,800	\$600
<b>TAXABLE VALUE</b>				
2015	\$25,546	\$26,829	\$26,829	\$1,283
2016	\$25,200	\$25,800	\$25,800	\$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: **154-16-0122**

**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:	051-006-250-00	Property Owner:	DONALD GONZALES & HEATHER NELSON
Classification:	REAL		1403 1ST 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

<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	\$113,700	\$116,686	\$116,686	\$2,986
2016	\$109,700	\$112,600	\$112,600	\$2,900
<b>TAXABLE VALUE</b>				
2015	\$107,977	\$110,037	\$110,037	\$2,060
2016	\$108,300	\$110,367	\$110,367	\$2,067

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: 154-16-0302

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:	5812-450-002-03	Property Owner:	TADDEO DRIVE 1 LLC
Classification:	REAL		C/O BRAD A. TACIA
County:	MONROE		3840 MCKEACHIE ROAD
Assessment Unit:	TWP of MONROE	Assessing Officer / Equalization Director:	WHITE LAKE, MI 48383
Village:	NONE		CATHERINE A. COUSINEAU
School District:	MONROE PUBLIC SCHOOLS		4925 E. DUNBAR ROAD
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$40,000	\$40,000	\$40,000
<b>TAXABLE VALUE</b>				
2016	\$0	\$35,907	\$35,907	\$35,907

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: **154-16-0306**

**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:	70-15-07-476-008	Property Owner:	WALTONWOOD UNIVERSITY IL LLC
Classification:	REAL		PO BOX 255005
County:	OAKLAND		WEST BLOOMFIELD, MI 48325-5005
Assessment Unit:	CITY of ROCHESTER HILLS	Assessing Officer / Equalization Director:	
Village:	NONE		KURT A. DAWSON
School District:	ROCHESTER COMMUNITY SCH		1000 ROCHESTER HILLS DRIVE
			ROCHESTER HILLS, MI 48309-3033

<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	\$815,630	\$2,407,100	\$2,407,100	\$1,591,470
2015	\$815,630	\$2,407,100	\$2,407,100	\$1,591,470
2016	\$865,700	\$2,554,870	\$2,554,870	\$1,689,170
<b>TAXABLE VALUE</b>				
2014	\$802,980	\$2,369,770	\$2,369,770	\$1,566,790
2015	\$815,630	\$2,407,100	\$2,407,100	\$1,591,470
2016	\$818,070	\$2,414,320	\$2,414,320	\$1,596,250

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0250

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:	65-014-003-023-35	Property Owner:	JASON T. BUHLMAN
Classification:	REAL		1216 ENGEL ROAD
County:	OGEMAW		WEST BRANCH, MI 48661
Assessment Unit:	TWP of WEST BRANCH	Assessing Officer / Equalization Director:	TONI M. BRUSCH
Village:	NONE		1705 S. FAIRVIEW ROAD
School District:	W BRANCH ROSE CITY AREA SC		WEST BRANCH, MI 48661


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$5,500	\$39,600	\$39,600	\$34,100
2015	\$5,900	\$39,800	\$39,800	\$33,900
2016	\$5,900	\$40,000	\$40,000	\$34,100
<b>TAXABLE VALUE</b>				
2014	\$5,500	\$39,600	\$39,600	\$34,100
2015	\$5,588	\$39,800	\$39,800	\$34,212
2016	\$5,604	\$39,919	\$39,919	\$34,315

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: 154-16-0305

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:	74-06-999-0750-500	Property Owner:	PORT HURON OPHTHALMOLOGY, PLLC
Classification:	PERSONAL		FAVERO, MD
County:	SAINT CLAIR		1033 RIVER STREET
Assessment Unit:	CITY of PORT HURON	Assessing Officer / Equalization Director:	PORT HURON, MI 48060
Village:	NONE		RYAN P. PORTE
School District:	PORT HURON AREA SCHOOL DI		100 MCMORRAN BOULEVARD
			PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$90,500	\$107,800	\$107,800	\$17,300

<b>TAXABLE VALUE</b>				
2016	\$90,500	\$107,800	\$107,800	\$17,300

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: 154-16-0185

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:	34-004-07-0102-300	Property Owner:	DOROTHY HANES
Classification:	REAL		35 E. GLENWOOD
County:	WAYNE		ECORSE, MI 48229
Assessment Unit:	CITY of ECORSE	Assessing Officer / Equalization Director:	HOLLY ANN COZZA
Village:	NONE		38110 EXECUTIVE DRIVE STE. 200
School District:	ECORSE PUBLIC SCHOOL DIST		WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$36,300	\$22,800	\$22,800	(\$13,500)
2015	\$27,100	\$17,100	\$17,100	(\$10,000)
<b>TAXABLE VALUE</b>				
2014	\$25,257	\$11,757	\$11,757	(\$13,500)
2015	\$25,661	\$11,945	\$11,945	(\$13,716)

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

