

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: **154-16-0535**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	05-42-975-009-00	Property Owner:	CENTRAL LAKE ARMOR EXPRESS INC.
Classification:	PERSONAL-IFT		PO BOX 516
County:	ANTRIM		CENTRAL LAKE, MI 49622
Assessment Unit:	TWP of CENTRAL LAKE	Assessing Officer / Equalization Director:	
			JAMES A. KELLER
Village:	NONE		P.O. BOX 748
School District:	CENTRAL LAKE PUBLIC SCHOOL		CENTRAL LAKE, MI 49622

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$34,400	\$34,400	\$34,400

<b>TAXABLE VALUE</b>				
2016	\$0	\$34,400	\$34,400	\$34,400

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: 154-16-0536

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	05-42-975-007-00	Property Owner:	CENTRAL LAKE ARMOR EXPRESS INC.
Classification:	PERSONAL		PO BOX 516
County:	ANTRIM		CENTRAL LAKE, MI 49622
Assessment Unit:	TWP of CENTRAL LAKE	Assessing Officer / Equalization Director:	JAMES A. KELLER
Village:	NONE		P.O. BOX 748
School District:	CENTRAL LAKE PUBLIC SCHOOL		CENTRAL LAKE, MI 49622

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$34,400	\$0	\$0	(\$34,400)

<b>TAXABLE VALUE</b>				
2016	\$34,400	\$0	\$0	(\$34,400)

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: **154-16-0525**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	11-45-9220-0001-00-0	Property Owner:	WATERMARK BREWING COMPANY INC
Classification:	REAL-IFT		5781 ST. JOSEPH AVE.
County:	BERRIEN		STEVENSVILLE, MI 49127
Assessment Unit:	TWP of LINCOLN	Assessing Officer / Equalization Director:	BARBARA C. CHEEK
Village:	Village of STEVENSVILLE		2055 W. JOHN BEERS RD., BOX 279
School District:	LAKESHORE SCHOOL DISTRICT		STEVENSVILLE, MI 49127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$11,800	\$11,800	\$11,800
<b>TAXABLE VALUE</b>				
2016	\$0	\$11,800	\$11,800	\$11,800

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: **154-16-0570**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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: 13-0630-00-020-0	Property Owner: ASHLEY PROBOL
Classification: REAL	2 PARKRIDGE DR.
County: CALHOUN	BATTLE CREEK, MI 49017-5528
Assessment Unit: CITY of BATTLE CREEK	Assessing Officer / Equalization Director:
Village: NONE	STEVEN M. HUDSON
School District: BATTLE CREEK PUBLIC SCHOOL	10 N. DIVISION STREET STE. 104
	BATTLE CREEK, MI 49016-1717

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$0	\$31,750	\$31,750	\$31,750
 <b>TAXABLE VALUE</b>				
2016	\$0	\$28,555	\$28,555	\$28,555


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.

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-16-0541**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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: 16-161-L65-000-103-00 Classification: REAL County: CHEBOYGAN Assessment Unit: TWP of TUSCARORA Village: NONE School District: INLAND LAKES SCHOOL DISTRICT	Property Owner: JACOBS REVOCABLE TRUST 5502 W. NASSAU ST. TAMPA, FL 33607-3815 Assessing Officer / Equalization Director: MICHAEL RIDLEY 3546 STRAITS HWY. INDIAN RIVER, MI 49749
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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	\$20,300	\$149,400	\$149,400	\$129,100
2015	\$18,300	\$147,400	\$147,400	\$129,100
2016	\$15,600	\$144,700	\$144,700	\$129,100
<b>TAXABLE VALUE</b>				
2014	\$20,300	\$149,400	\$149,400	\$129,100
2015	\$18,300	\$147,400	\$147,400	\$129,100
2016	\$15,600	\$144,700	\$144,700	\$129,100

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: 154-16-0518

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	19-010-900-030-008-00	Property Owner:	OCENASEK INC.
Classification:	PERSONAL		JOSEPH OCENASEK, OWNER
County:	CLINTON		5817 BRITTON ROAD
Assessment Unit:	TWP of BATH		PERRY, MI 48872
		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	\$17,300	\$0	\$0	(\$17,300)

<b>TAXABLE VALUE</b>				
2016	\$17,300	\$0	\$0	(\$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: **154-16-0427**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	39-008-066-00	Property Owner:	MARSDAM GROUP US, LLC
Classification:	REAL		3633 HIGH GROVE WAY
County:	HURON		LAKE ORION, MI 48360
Assessment Unit:	TWP of SEBEWAING	Assessing Officer / Equalization Director:	JOSEPH B. WHITE
Village:	NONE		14 SHARPSTEEN STREET
School District:	UNIONVILLE SEBEWAING AREA		SEBEWAING, MI 48759

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$78,500	\$112,100	\$112,100	\$33,600
2015	\$71,100	\$104,700	\$104,700	\$33,600
2016	\$80,000	\$113,600	\$113,600	\$33,600
<b>TAXABLE VALUE</b>				
2014	\$78,500	\$112,100	\$112,100	\$33,600
2015	\$71,100	\$104,700	\$104,700	\$33,600
2016	\$71,313	\$104,913	\$104,913	\$33,600

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: **154-16-0426**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	39-999-004-00	Property Owner:	SEBEWAING TOOL & ENGINEERING CO.
Classification:	REAL-IFT		415 UNION STREET
County:	HURON		SEBEWAING, MI 48759
Assessment Unit:	TWP of SEBEWAING	Assessing Officer / Equalization Director:	JOSEPH B. WHITE
Village:	Village of SEBEWAING		14 SHARPSTEEN STREET
School District:	UNIONVILLE SEBEWAING AREA		SEBEWAING, MI 48759

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$33,600	\$0	\$0	(\$33,600)
2015	\$33,600	\$0	\$0	(\$33,600)
2016	\$33,600	\$0	\$0	(\$33,600)
<b>TAXABLE VALUE</b>				
2014	\$33,600	\$0	\$0	(\$33,600)
2015	\$33,600	\$0	\$0	(\$33,600)
2016	\$33,600	\$0	\$0	(\$33,600)

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: 154-16-0490

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	90-33-01-33-276-000	Property Owner:	JEG LEASING, LLC
Classification:	PERSONAL		330 MARSHALL ST.
County:	INGHAM		LANSING, MI 48912
Assessment Unit:	CITY of LANSING	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING PUBLIC SCHOOL DIST		LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$388,500	\$388,500	\$388,500

<b>TAXABLE VALUE</b>				
2016	\$0	\$388,500	\$388,500	\$388,500

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: 154-16-0376

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	38-000-10-16-351-001-03	Property Owner:	P D F REAL ESTATE, INC.
Classification:	REAL		PO BOX 186
County:	JACKSON		GRASS LAKE, MI 49240
Assessment Unit:	TWP of GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DEBOE
Village:	NONE		P.O. BOX 216
School District:	GRASS LAKE COMMUNITY SCHO		GRASS LAKE, MI 49240-0216

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$465,800	\$534,300	\$534,300	\$68,500

<b>TAXABLE VALUE</b>				
2016	\$465,800	\$534,300	\$534,300	\$68,500

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: 154-16-0531

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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-292820000	Property Owner:	1421 COOPER ST LLC
Classification:	PERSONAL		1421 COOPER ST.
County:	JACKSON		JACKSON, MI 49203
Assessment Unit:	CITY of JACKSON	Assessing Officer / Equalization Director:	JASON M. YOAKAM
Village:	NONE		161 W. MICHIGAN AVENUE
School District:	JACKSON PUBLIC SCHOOLS		JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$69,000	\$69,000	\$69,000
2015	\$0	\$60,800	\$60,800	\$60,800
<b>TAXABLE VALUE</b>				
2014	\$0	\$69,000	\$69,000	\$69,000
2015	\$0	\$60,800	\$60,800	\$60,800

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: **154-16-0488**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	41-12-04-400-045	Property Owner:	SHARON HANIS
Classification:	REAL		1361 17 MILE RD.
County:	KENT		KENT CITY, MI 49330
Assessment Unit:	TWP of GRATTAN	Assessing Officer / Equalization Director:	MATTHEW S. FRAIN
Village:	NONE		12050 OLD BELDING 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	\$45,600	\$6,800	\$6,800	(\$38,800)

<b>TAXABLE VALUE</b>				
2014	\$45,212	\$6,742	\$6,742	(\$38,470)

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: **154-16-0546**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	41-50-26-023-961	Property Owner:	VICTORY SIGNS
Classification:	PERSONAL		37 N. MAIN ST. NE
County:	KENT		CEDAR SPRINGS, MI 49319
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	\$3,800	\$0	\$0	(\$3,800)

<b>TAXABLE VALUE</b>				
2016	\$3,800	\$0	\$0	(\$3,800)

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0519**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	41-01-51-108-367	Property Owner:	BOENDER CUSTER LLC
Classification:	PERSONAL		719 CENTURY AVE., SW
County:	KENT		GRAND RAPIDS, MI 49503
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	\$135,700	\$144,600	\$144,600	\$8,900
2015	\$153,100	\$162,500	\$162,500	\$9,400
2016	\$164,900	\$162,400	\$162,400	(\$2,500)
<b>TAXABLE VALUE</b>				
2014	\$135,700	\$144,600	\$144,600	\$8,900
2015	\$153,100	\$162,500	\$162,500	\$9,400
2016	\$164,900	\$162,400	\$162,400	(\$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: **154-16-0512**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	41-01-51-112-511	Property Owner:	MICHIGAN WHEEL OPERATIONS LLC
Classification:	PERSONAL		1501 BUCHANAN 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

<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	\$1,759,900	\$1,848,000	\$1,848,000	\$88,100
2015	\$1,762,800	\$2,450,400	\$2,450,400	\$687,600
2016	\$1,764,000	\$2,454,800	\$2,454,800	\$690,800
<b>TAXABLE VALUE</b>				
2014	\$1,759,900	\$1,848,000	\$1,848,000	\$88,100
2015	\$1,762,800	\$2,450,400	\$2,450,400	\$687,600
2016	\$1,764,000	\$2,454,800	\$2,454,800	\$690,800

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: 154-16-0534

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	4711-99-003-010	Property Owner:	HARBOR FREIGHT TOOLS USA INC.	
Classification:	PERSONAL		C/O RYAN LLC (PROPERTY TAX SVCS)	
County:	LIVINGSTON		PO BOX 4900 DEPT. 570	
Assessment Unit:	TWP of GENOA		SCOTTSDALE, AZ 85261	
		Assessing Officer / Equalization Director:	DEBRA L. ROJEWSKI	
Village:	NONE		2911 DORR ROAD	
School District:	HOWELL PUBLIC SCHOOLS		BRIGHTON, MI 48116	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$37,500	\$81,500	\$81,500	\$44,000

<b>TAXABLE VALUE</b>				
2016	\$37,500	\$81,500	\$81,500	\$44,000

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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0500

Issued November 22, 2016

The State Tax Commission, at a meeting held on October 18, 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:	4716-25-401-029	Property Owner:	DANNIE J. & KIMBERLY MAC NISH
Classification:	REAL		13767 FOREST RIDGE CIR
County:	LIVINGSTON		SOUTH LYON, MI 48178
Assessment Unit:	TWP of GREEN OAK	Assessing Officer / Equalization Director:	ROBERT C. BRANDMIER
Village:	NONE		10001 SILVER LAKE ROAD
School District:	SOUTH LYON COMMUNITY SCHOOL		BRIGHTON, MI 48116

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$28,900	\$166,200	\$166,200	\$137,300
2015	\$34,100	\$192,000	\$192,000	\$157,900
2016	\$34,100	\$206,700	\$206,700	\$172,600
<b>TAXABLE VALUE</b>				
2014	\$21,336	\$153,143	\$153,143	\$131,807
2015	\$21,667	\$155,593	\$155,593	\$133,926
2016	\$21,742	\$156,059	\$156,059	\$134,317

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.

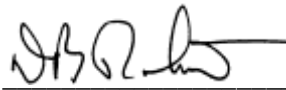
If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability 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 2014 tax year.

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-16-0547**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	4710-16-300-014	Property Owner:	RICHARD & SUE WILLETT
Classification:	REAL		2988 SESAME DR.
County:	LIVINGSTON		HOWELL, MI 48843
Assessment Unit:	TWP of MARION	Assessing Officer / Equalization Director:	CHARLES DECATOR
Village:	NONE		2877 W. COON LAKE ROAD
School District:	HOWELL PUBLIC SCHOOLS		HOWELL, MI 48843

<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	\$148,100	\$143,500	\$143,500	(\$4,600)
2015	\$150,200	\$145,300	\$145,300	(\$4,900)
2016	\$165,900	\$160,300	\$160,300	(\$5,600)
<b>TAXABLE VALUE</b>				
2014	\$144,717	\$140,222	\$140,222	(\$4,495)
2015	\$147,032	\$142,465	\$142,465	(\$4,567)
2016	\$147,473	\$142,892	\$142,892	(\$4,581)

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: **154-16-0557**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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: 09-45-48787-1 Classification: PERSONAL County: MACOMB Assessment Unit: TWP of MACOMB Village: NONE School District: L ANSE CREUSE PUBLIC SCHOO	Property Owner: SYCAMORE HILLS GOLF CLUB 48787 NORTH AVE. MACOMB, MI 48042 Assessing Officer / Equalization Director: DANIEL P. HICKEY 54111 BROUGHTON ROAD MACOMB, MI 48042
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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>				
2016	\$298,880	\$153,820	\$153,820	(\$145,060)

<b>TAXABLE VALUE</b>				
2016	\$298,880	\$153,820	\$153,820	(\$145,060)

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: 154-16-0334

Issued October 24, 2016

The State Tax Commission, at a meeting held on October 18, 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:	50-22-03-27-200-017	Property Owner:	CARL & SHARON CHRISTENSEN
Classification:	REAL		72185 LOWE PLANK RD.
County:	MACOMB		RICHMOND, MI 48062
Assessment Unit:	TWP of RICHMOND	Assessing Officer / Equalization Director:	LISA C. GRIFFIN
Village:	NONE		34900 SCHOOL SECTION
School District:	RICHMOND COMMUNITY SCHOOLS		RICHMOND, MI 48062

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$130,456	\$284,311	\$284,311	\$153,855

<b>TAXABLE VALUE</b>				
2016	\$116,495	\$187,243	\$187,243	\$70,748

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 2016 Tax Year.

Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0554**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	50-10-09-100-060-001	Property Owner:	T C T STAINLESS STEEL CORP.
Classification:	PERSONAL		6300 19 MILE ROAD
County:	MACOMB		STERLING HEIGHTS, MI 48314-2108
Assessment Unit:	CITY of STERLING HEIGHTS	Assessing Officer / Equalization Director:	DWAYNE G. MCLACHLAN
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	UTICA COMMUNITY SCHOOLS		STERLING HEIGHTS,MI 48311-8009

<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	\$2,161,250	\$2,218,100	\$2,218,100	\$56,850
2016	\$2,300,000	\$2,798,500	\$2,798,500	\$498,500

<b>TAXABLE VALUE</b>				
2014	\$2,161,250	\$2,218,100	\$2,218,100	\$56,850
2016	\$2,300,000	\$2,798,500	\$2,798,500	\$498,500

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: 154-16-0558

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-28-127-004-002	Property Owner:	SANKUER COMPOSITE TECH INC.
Classification:	PERSONAL		36850 METRO CT.
County:	MACOMB		STERLING HEIGHTS, MI 48312
Assessment Unit:	CITY of STERLING HEIGHTS	Assessing Officer / Equalization Director:	DWAYNE G. MCLACHLAN
Village:	NONE		40555 UTICA ROAD, BOX 8009
School District:	WARREN CONSOLIDATED SCHO		STERLING HEIGHTS,MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$15,350	\$15,350	\$15,350

<b>TAXABLE VALUE</b>				
2016	\$0	\$15,350	\$15,350	\$15,350

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: 154-16-0505

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	99-03-407-300	Property Owner:	ELITE STAINLESS STEEL INC.
Classification:	PERSONAL		24560 GROESBECK HWY.
County:	MACOMB		WARREN, MI 48089
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	EAST DETROIT CITY SCH DIST		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$155,920	\$166,414	\$166,414	\$10,494

<b>TAXABLE VALUE</b>				
2016	\$155,920	\$166,414	\$166,414	\$10,494

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: 154-16-0548

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	99-06-700-200	Property Owner:	DAYTON FREIGHT
Classification:	PERSONAL		6450 POE AVE., STE 311
County:	MACOMB		DAYTON, OH 45414-2647
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	\$178,129	\$238,046	\$238,046	\$59,917
2015	\$217,148	\$274,497	\$274,497	\$57,349
<b>TAXABLE VALUE</b>				
2014	\$178,129	\$238,046	\$238,046	\$59,917
2015	\$217,148	\$274,497	\$274,497	\$57,349

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: **154-16-0106**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	051-008-980-00	Property Owner:	LEO BARKER JR. & WENDY SCHUETTE
Classification:	REAL		1210 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	\$42,500	\$45,100	\$45,100	\$2,600

<b>TAXABLE VALUE</b>				
2015	\$39,749	\$40,361	\$40,361	\$612

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: 154-16-0520

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	58-55-69-00073-155	Property Owner:	DOUGLAS & HEIDI MCCRAW
Classification:	REAL		135 ARMITAGE DR.
County:	MONROE		MONROE, MI 48162
Assessment Unit:	CITY of MONROE	Assessing Officer / Equalization Director:	SAMUEL J. GUICH
Village:	NONE		120 E. FIRST STREET
School District:	MONROE PUBLIC SCHOOLS		MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$79,750	\$87,300	\$87,300	\$7,550
2015	\$79,470	\$86,990	\$86,990	\$7,520
2016	\$86,480	\$94,800	\$94,800	\$8,320
<b>TAXABLE VALUE</b>				
2014	\$74,030	\$80,720	\$80,720	\$6,690
2015	\$75,210	\$82,000	\$82,000	\$6,790
2016	\$75,430	\$82,240	\$82,240	\$6,810

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: **154-16-0524**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	58-55-59-00689-000	Property Owner:	ERICA SCHWAB
Classification:	REAL		904 HOLLYWOOD DRIVE
County:	MONROE		MONROE, MI 48162
Assessment Unit:	CITY of MONROE	Assessing Officer / Equalization Director:	
			SAMUEL J. GUICH
Village:	NONE		120 E. FIRST STREET
School District:	MONROE PUBLIC SCHOOLS		MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$163,750	\$159,400	\$159,400	(\$4,350)
2015	\$176,860	\$172,090	\$172,090	(\$4,770)
2016	\$188,000	\$182,930	\$182,930	(\$5,070)
<b>TAXABLE VALUE</b>				
2014	\$137,260	\$134,230	\$134,230	(\$3,030)
2015	\$139,450	\$136,370	\$136,370	(\$3,080)
2016	\$139,860	\$136,770	\$136,770	(\$3,090)

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: 154-16-0549

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	59-052-750-002-00	Property Owner:	WALMART STORES EAST
Classification:	REAL	ATTN:	0555
County:	MONTCALM	PO BOX:	8050
Assessment Unit:	CITY of GREENVILLE	BENTONVILLE, AR:	72712-8050
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL J. BEACH
School District:	GREENVILLE PUBLIC SCHOOLS	411 S. LAFAYETTE STREET:	GREENVILLE, MI 48838

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$258,900	\$129,450	\$129,450	(\$129,450)
2015	\$258,900	\$129,450	\$129,450	(\$129,450)
<b>TAXABLE VALUE</b>				
2014	\$258,900	\$129,450	\$129,450	(\$129,450)
2015	\$258,900	\$129,450	\$129,450	(\$129,450)

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: **154-16-0532**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	60-008-900-000-490-0	Property Owner:	DELTA OIL CO INC.
Classification:	PERSONAL-UTILITY		125 WINDSOR DRIVE, STE 101
County:	MONTMORENCY		OAKBROOK, IL 60523
Assessment Unit:	TWP of VIENNA	Assessing Officer / Equalization Director:	
			CHERYL L. KLEIN
Village:	NONE		8556 MATHEWS ROAD
School District:	ATLANTA COMMUNITY SCHOOL		ATLANTA, MI 49709

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$6,900	\$147,200	\$147,200	\$140,300
2015	\$6,900	\$147,200	\$147,200	\$140,300
<b>TAXABLE VALUE</b>				
2014	\$6,900	\$147,200	\$147,200	\$140,300
2015	\$6,900	\$147,200	\$147,200	\$140,300

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: **154-16-0533**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	60-008-900-000-460-0	Property Owner:	DELTA OIL CO INC.
Classification:	PERSONAL-UTILITY		125 WINDSOR DRIVE, STE 101
County:	MONTMORENCY		OAKBROOK, IL 60523
Assessment Unit:	TWP of VIENNA	Assessing Officer / Equalization Director:	
			CHERYL L. KLEIN
Village:	NONE		8556 MATHEWS ROAD
School District:	ATLANTA COMMUNITY SCHOOL		ATLANTA, MI 49709

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$15,200	\$204,800	\$204,800	\$189,600
2015	\$15,200	\$204,800	\$204,800	\$189,600
<b>TAXABLE VALUE</b>				
2014	\$15,200	\$204,800	\$204,800	\$189,600
2015	\$15,200	\$204,800	\$204,800	\$189,600

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: **154-16-0471**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	X 99-00-006-025	Property Owner:	WEST BLOOMFIELD SURGERY CENTER
Classification:	PERSONAL		2300 HAGGERTY RD., SUITE 100
County:	OAKLAND		WEST BLOOMFIELD, MI 48323
Assessment Unit:	TWP of WEST BLOOMFIELD	Assessing Officer / Equalization Director:	
			ROBERT SCRIPTURE
Village:	NONE		4550 WALNUT LAKE ROAD, BOX 250130
School District:	WALLED LAKE CONS SCH DIST		WEST BLOOMFIELD, MI 48325-0130

<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	\$865,360	\$674,080	\$674,080	(\$191,280)
2015	\$766,580	\$620,840	\$620,840	(\$145,740)
<b>TAXABLE VALUE</b>				
2014	\$865,360	\$674,080	\$674,080	(\$191,280)
2015	\$766,580	\$620,840	\$620,840	(\$145,740)

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

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

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

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



Douglas B. Roberts  
Chairperson





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

Docket Number: **154-16-0503**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	14-23-151-014	Property Owner:	BAKER COLLEGE OF AUBURN HILLS
Classification:	REAL		1500 UNIVERSITY DR.
County:	OAKLAND		AUBURN HILLS, MI 48326
Assessment Unit:	CITY of AUBURN HILLS	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN
Village:	NONE		1827 N. SQUIRREL ROAD
School District:	PONTIAC CITY SCHOOL DISTRICT		AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$255,035	\$255,035	\$255,035

<b>TAXABLE VALUE</b>				
2016	\$0	\$219,539	\$219,539	\$219,539

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: 154-16-0469

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	76-99-55-498-999	Property Owner:	CARSON CENTER SPECIALTY LLC
Classification:	PERSONAL		29355 NORTHWESTERN HWY #120
County:	OAKLAND		SOUTHFIELD, MI 48034-1065
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	\$7,150	\$7,540	\$7,540	\$390
2016	\$6,890	\$7,480	\$7,480	\$590
<b>TAXABLE VALUE</b>				
2015	\$7,150	\$7,540	\$7,540	\$390
2016	\$6,890	\$7,480	\$7,480	\$590

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0515**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	88-99-00-260-560	Property Owner:	TATA CONSULTANCY SERVICES LIMITED
Classification:	PERSONAL		379 THORNALL ST., STE 4TH FLR.
County:	OAKLAND		EDISON, NJ 08837
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI
Village:	NONE		500 W. BIG BEAVER
School District:	TROY SCHOOL DISTRICT		TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$256,230	\$733,340	\$733,340	\$477,110
2015	\$320,290	\$689,650	\$689,650	\$369,360
2016	\$400,360	\$596,570	\$596,570	\$196,210
<b>TAXABLE VALUE</b>				
2014	\$256,230	\$733,340	\$733,340	\$477,110
2015	\$320,290	\$689,650	\$689,650	\$369,360
2016	\$400,360	\$596,570	\$596,570	\$196,210

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0514

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	88-99-00-406-215	Property Owner:	DOEREN MAYHEW INSURANCE GROUP
Classification:	PERSONAL		305 W. BIG BEAVER STE 102
County:	OAKLAND		TROY, MI 48084
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI
Village:	NONE		500 W. BIG BEAVER
School District:	TROY SCHOOL DISTRICT		TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$181,980	\$52,760	\$52,760	(\$129,220)
2016	\$140,180	\$56,820	\$56,820	(\$83,360)
<b>TAXABLE VALUE</b>				
2015	\$181,980	\$52,760	\$52,760	(\$129,220)
2016	\$140,180	\$56,820	\$56,820	(\$83,360)

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: 154-16-0516

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	67-51-100-818-00	Property Owner:	CHRISTOPHER SYDOR
Classification:	REAL		24756 ANDOVER DR.
County:	OSCEOLA		DEARBORN HEIGHTS, MI 48125
Assessment Unit:	CITY of EVART	Assessing Officer / Equalization Director:	SARAH J. DVORACEK
Village:	NONE		200 S. MAIN STREET
School District:	EVART PUBLIC SCHOOLS		EVART, MI 49631

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$1,000	\$1,000	\$1,000
<b>TAXABLE VALUE</b>				
2016	\$0	\$1,000	\$1,000	\$1,000

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: 154-16-0507

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	68-004-725-013-00	Property Owner:	JASON SCHMAUS
Classification:	REAL		26200 JANET CT.
County:	OSCODA		ROSEVILLE, MI 48066
Assessment Unit:	TWP of ELMER	Assessing Officer / Equalization Director:	TONI M. BRUSCH
Village:	NONE		P.O. BOX 882
School District:	FAIRVIEW AREA SCHOOL DIST.		MIO, MI 48647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$12,300	\$2,800	\$2,800	(\$9,500)
2015	\$13,300	\$2,800	\$2,800	(\$10,500)
<b>TAXABLE VALUE</b>				
2014	\$12,192	\$2,685	\$2,685	(\$9,507)
2015	\$12,387	\$2,727	\$2,727	(\$9,660)

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: 154-16-0517

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	72-055-900-465-0000	Property Owner:	MOBILE MINI, LLC
Classification:	PERSONAL		C/O RYAN, LLC
County:	ROSCOMMON		PO BOX 4900
Assessment Unit:	TWP of HIGGINS		SCOTTSDALE, AZ 85261
		Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC
Village:	Village of ROSCOMMON		P.O. BOX 576
School District:	ROSCOMMON SCHOOL DISTRICT		ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$2,000	\$2,000	\$2,000
<b>TAXABLE VALUE</b>				
2016	\$0	\$2,000	\$2,000	\$2,000

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: 154-16-0508

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	74-12-999-0177-000	Property Owner:	COMCAST BROADBAND SECURITY LLC
Classification:	PERSONAL		ONE COMCAST CENTER 32ND FLR.
County:	SAINT CLAIR		PHILADELPHIA, PA 19103
Assessment Unit:	TWP of CASCO	Assessing Officer / Equalization Director:	
Village:	NONE		SHELLY BAUMEISTER
School District:	ANCHOR BAY SCHOOL DISTRICT		4512 MELDRUM ROAD
			CASCO, MI 48064

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$2,100	\$2,100	\$2,100
<b>TAXABLE VALUE</b>				
2016	\$0	\$2,100	\$2,100	\$2,100

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: 154-16-0509

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	74-12-999-0177-100	Property Owner:	COMCAST BROADBAND SECURITY LLC
Classification:	PERSONAL		ONE COMCAST CENTER 32ND FLR.
County:	SAINT CLAIR		PHILADELPHIA, PA 19103
Assessment Unit:	TWP of CASCO	Assessing Officer / Equalization Director:	
Village:	NONE		SHELLY BAUMEISTER
School District:	RICHMOND COMMUNITY SCHOO		4512 MELDRUM ROAD
			CASCO, MI 48064

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$2,100	\$2,100	\$2,100
<b>TAXABLE VALUE</b>				
2016	\$0	\$2,100	\$2,100	\$2,100

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: **154-16-0510**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	74-12-999-0177-200	Property Owner:	COMCAST BROADBAND SECURITY LLC
Classification:	PERSONAL		ONE COMCAST CENTER 32ND FLR.
County:	SAINT CLAIR		PHILADELPHIA, PA 19103
Assessment Unit:	TWP of CASCO	Assessing Officer / Equalization Director:	
Village:	NONE		SHELLY BAUMEISTER
School District:	EAST CHINA TWP SCHOOL DIST		4512 MELDRUM ROAD
			CASCO, MI 48064

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$2,100	\$2,100	\$2,100
 <b>TAXABLE VALUE</b>				
2016	\$0	\$2,100	\$2,100	\$2,100

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: 154-16-0409

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	75-052-000-706-00	Property Owner:	US BANK NATIONAL ASSOCIATION
Classification:	PERSONAL		1310 MADRID ST., STE 100
County:	SAINT JOSEPH		MARSHALL, MN 56258
Assessment Unit:	CITY of STURGIS	Assessing Officer / Equalization Director:	DALE E. HUTSON
Village:	NONE		60450 FARRAND ROAD
School District:	STURGIS PUBLIC SCHOOLS		COLON, MI 49040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$117,800	\$3,800	\$3,800	(\$114,000)

<b>TAXABLE VALUE</b>				
2016	\$117,800	\$3,800	\$3,800	(\$114,000)

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: **154-16-0553**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	75-052-000-706-10	Property Owner:	US BANK NATIONAL ASSOCIATION
Classification:	PERSONAL		1310 MADRID STREET STE 100
County:	SAINT JOSEPH		MARSHALL, MN 56258
Assessment Unit:	CITY of STURGIS	Assessing Officer / Equalization Director:	DALE E. HUTSON
Village:	NONE		60450 FARRAND ROAD
School District:	STURGIS PUBLIC SCHOOLS		COLON, MI 49040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$114,000	\$114,000	\$114,000

<b>TAXABLE VALUE</b>				
2016	\$0	\$114,000	\$114,000	\$114,000

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: 154-16-0569

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	16990775.02	Property Owner:	SET DUCT MANUFACTURING
Classification:	PERSONAL		7800 INTERVALE
County:	WAYNE		DETROIT, MI 48238
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	LISA ANN HOBART
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$447,460	\$92,460	\$92,460	(\$355,000)
2015	\$419,140	\$100,170	\$100,170	(\$318,970)
<b>TAXABLE VALUE</b>				
2014	\$447,460	\$92,460	\$92,460	(\$355,000)
2015	\$419,140	\$100,170	\$100,170	(\$318,970)

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0501

Issued October 18, 2016

The State Tax Commission, at a meeting held on October 18, 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:	25990851.50	Property Owner:	RENAISSANCE CAPITAL ALLIANCE
Classification:	PERSONAL		5440 CORPORATE DR., STE 275
County:	WAYNE		TROY, MI 48098-2645
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	LISA ANN HOBART
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$75,590	\$75,590	\$75,590
<b>TAXABLE VALUE</b>				
2015	\$0	\$75,590	\$75,590	\$75,590

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0497**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	20990113.20	Property Owner:	PLAINS LPG SERVICES LP
Classification:	PERSONAL-UTILITY		PO BOX 4648
County:	WAYNE		HOUSTON, TX 77210-4648
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	LISA ANN HOBART
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$410,260	\$410,260	\$410,260

<b>TAXABLE VALUE</b>				
2016	\$0	\$410,260	\$410,260	\$410,260

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: **154-16-0568**

**Issued October 18, 2016**

The State Tax Commission, at a meeting held on October 18, 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:	16990775.04	Property Owner:	SET DUCT MANUFACTURING
Classification:	PERSONAL-IFT		7800 INTERVALE
County:	WAYNE		DETROIT, MI 48238
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	LISA ANN HOBART
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

<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	\$355,000	\$355,000	\$355,000
2015	\$0	\$318,960	\$318,960	\$318,960
<b>TAXABLE VALUE</b>				
2014	\$0	\$355,000	\$355,000	\$355,000
2015	\$0	\$318,960	\$318,960	\$318,960

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

