

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

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

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

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

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

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

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

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

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 22, 2015

Docket Number: 154-15-0311

CALHOUN COUNTY

TEKONSHA TWP.

The State Tax Commission, at a meeting held on September 22, 2015, 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: 13-44-000-046-00  
Classification: PERSONAL  
County: CALHOUN COUNTY  
Assessment Unit: TEKONSHA TWP.  
  
School District: TEKONSHA

Property Owner:  
JORGENSEN STEEL MACHINING & FABRICATION  
166 SPIRES PARKWAY  
TEKONSHA, MI 49092


Assessing Officer / Equalization Director:  
MARCIA A. BAIL, ASSR.  
422 WENTWORTH AVENUE  
BATTLE CREEK, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$233,600	\$240,700	\$240,700	\$7,100
2014	\$238,300	\$245,000	\$245,000	\$6,700
<b>TAXABLE VALUE</b>				
2013	\$233,600	\$240,700	\$240,700	\$7,100
2014	\$238,300	\$245,000	\$245,000	\$6,700

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0312**  
**CALHOUN COUNTY**  
**TEKONSHA TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, 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.

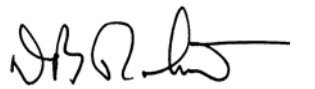
Parcel Code:	13-44-951-004-00	Property Owner:	JORGENSEN STEEL MACHINING & FABRICATION
Classification:	PERSONAL-IFT		166 SPIRES PARKWAY
County:	CALHOUN COUNTY		TEKONSHA, MI 49092
Assessment Unit:	TEKONSHA TWP.	Assessing Officer / Equalization Director:	MARCIA A. BAIL, ASSR.
School District:	TEKONSHA		422 WENTWORTH AVENUE
			BATTLE CREEK, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$7,100	\$0	\$0	(\$7,100)
2014	\$6,700	\$0	\$0	(\$6,700)
<b>TAXABLE VALUE</b>				
2013	\$7,100	\$0	\$0	(\$7,100)
2014	\$6,700	\$0	\$0	(\$6,700)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0162**  
**EATON COUNTY**  
**DELTA TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, 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.

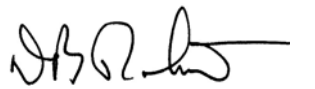
Parcel Code:	040-090-014-512-00	Property Owner:	PARSONS BRINKERHOFF INC.
Classification:	PERSONAL		TAX DEPARTMENT
County:	EATON COUNTY		4139 OREGON PIKE
Assessment Unit:	DELTA TWP.	Assessing Officer / Equalization Director:	EPHRATA, PA 17522
School District:	WAVERLY		TED L. DROSTE, ASSR.
			7710 W. SAGINAW HWY.
			LANSING, MI 48917

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$30,000	\$69,200	\$69,200	\$39,200
<b>TAXABLE VALUE</b>				
2015	\$30,000	\$69,200	\$69,200	\$39,200

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0279**  
**EATON COUNTY**  
**DELTA TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, 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.

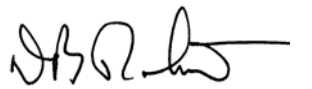
Parcel Code: 040-090-401-334-00 Classification: PERSONAL County: EATON COUNTY Assessment Unit: DELTA TWP.  School District: WAVERLY	Property Owner: GE EQUIP MIDTICKET LLC 2012-1 PO BOX 35715 BILLINGS, MT 59107  Assessing Officer / Equalization Director: TED L. DROSTE, ASSR. 7710 W. SAGINAW HWY. LANSING, MI 48917
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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>				
2015	\$0	\$11,174	\$11,174	\$11,174
 <b>TAXABLE VALUE</b>				
2015	\$0	\$11,174	\$11,174	\$11,174

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0334**  
**GENESEE COUNTY**  
**CITY OF BURTON**

The State Tax Commission, at a meeting held on September 22, 2015, 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.

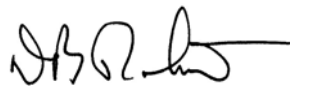
Parcel Code:	59-35-578-078	Property Owner:	SHOLANDA CROFTON
Classification:	REAL		5348 TIMBER LINE CT.
County:	GENESEE COUNTY		GRAND BLANC, MI 48439
Assessment Unit:	CITY OF BURTON	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	GRAND BLANC		4303 S. CENTER ROAD
			BURTON, MI 48519

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$6,000	\$74,500	\$74,500	\$68,500
<b>TAXABLE VALUE</b>				
2015	\$6,000	\$74,500	\$74,500	\$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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0336**  
**GRAND TRAVERSE COUNTY**  
**GARFIELD TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, 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:	28-05-017-061-00	Property Owner:	LAVANWAY CAPITAL & TRADE CORP.
Classification:	REAL		215 BRIDGE ST.
County:	GRAND TRAVERSE COUNTY		CHARLEVOIX, MI 49720
Assessment Unit:	GARFIELD TWP.	Assessing Officer / Equalization Director:	AMY L. DEHAAN, ASSR.
School District:	TRAVERSE CITY		3848 VETERANS DRIVE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$5,800	\$5,800	\$5,800
<b>TAXABLE VALUE</b>				
2013	\$0	\$5,800	\$5,800	\$5,800

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0337**  
**GRAND TRAVERSE COUNTY**  
**GARFIELD TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

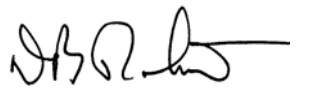
<p>Parcel Code: 28-05-017-060-00          Classification: REAL          County: GRAND TRAVERSE COUNTY          Assessment Unit: GARFIELD TWP.          School District: TRAVERSE CITY</p>	<p>Property Owner:          LAVANWAY CAPITAL &amp; TRADE CORP.          215 BRIDGE ST.          CHARLEVOIX, MI 49720</p> <p>Assessing Officer / Equalization Director:          AMY L. DEHAAN, ASSR.          3848 VETERANS DRIVE          TRAVERSE CITY, MI 49684</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$12,000	\$12,000	\$12,000
 <b>TAXABLE VALUE</b>				
2013	\$0	\$12,000	\$12,000	\$12,000

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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 Douglas B. Roberts  
 Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0352**  
**JACKSON COUNTY**  
**BLACKMAN TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, 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:	38-000-08-24-351-003-04	Property Owner:	EMMONS SUSAN B ET AL
Classification:	REAL		BLAKE, JEAN L & PATRICIA
County:	JACKSON COUNTY		844 BARRETT LANE
Assessment Unit:	BLACKMAN TWP.	Assessing Officer / Equalization Director:	JACKSON, MI 49202-1740
School District:	EAST JACKSON		EVELYN E. MARKOWSKI, ASSR.
			1990 W. PARNALL
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$153,550	\$0	\$0	(\$153,550)
2014	\$145,250	\$0	\$0	(\$145,250)
<b>TAXABLE VALUE</b>				
2013	\$12,791	\$0	\$0	(\$12,791)
2014	\$12,995	\$0	\$0	(\$12,995)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 22, 2015

Docket Number: 154-15-0353

JACKSON COUNTY

BLACKMAN TWP.

The State Tax Commission, at a meeting held on September 22, 2015, 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.

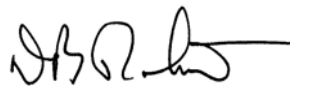
Parcel Code:	38-000-08-25-101-003-00	Property Owner:	EMMONS SUSAN B ET AL
Classification:	REAL		BLAKE JEAN L & PATRICIA
County:	JACKSON COUNTY		844 BARRETT LN.
Assessment Unit:	BLACKMAN TWP.	Assessing Officer / Equalization Director:	JACKSON, MI 49202-1740
School District:	EAST JACKSON		EVELYN E. MARKOWSKI, ASSR.
			1990 W. PARNALL
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$8,719	\$0	\$0	(\$8,719)
2014	\$8,719	\$0	\$0	(\$8,719)
<b>TAXABLE VALUE</b>				
2013	\$8,672	\$0	\$0	(\$8,672)
2014	\$8,719	\$0	\$0	(\$8,719)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 22, 2015

Docket Number: 154-15-0365

JACKSON COUNTY

CITY OF JACKSON

The State Tax Commission, at a meeting held on September 22, 2015, 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-288680000	Property Owner:	WE BUY YOUR JUNK, LLC
Classification:	PERSONAL		1216 S ELM AVE.
County:	JACKSON COUNTY		JACKSON, MI 49203-3375
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	DAVID W. TAYLOR, ASSR.
School District:	JACKSON		161 W. MICHIGAN
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$2,500	\$39,700	\$39,700	\$37,200
2014	\$2,500	\$55,800	\$55,800	\$53,300
<b>TAXABLE VALUE</b>				
2013	\$2,500	\$39,700	\$39,700	\$37,200
2014	\$2,500	\$55,800	\$55,800	\$53,300

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0169**  
**JACKSON COUNTY**  
**PULASKI TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, 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:	38900-16-37-600-163-00	Property Owner:	TWIN PINES CAMPGROUND
Classification:	PERSONAL		9800 WHEELER ROAD
County:	JACKSON COUNTY		HANOVER, MI 49241
Assessment Unit:	PULASKI TWP.	Assessing Officer / Equalization Director:	SHERYLL A. DISHAW, ASSR.
School District:	CONCORD		12363 FOLKS ROAD
			HANOVER, MI 49241

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$6,010	\$10,500	\$10,500	\$4,490
<b>TAXABLE VALUE</b>				
2015	\$6,010	\$10,500	\$10,500	\$4,490

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0348**  
**KENT COUNTY**  
**GRAND RAPIDS TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

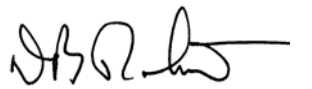
<p>Parcel Code: 41-14-10-456-001          Classification: REAL          County: KENT COUNTY          Assessment Unit: GRAND RAPIDS TWP.          School District: FOREST HILLS</p>	<p>Property Owner:          MATTHEW SIMONS          2171 NEW TOWN DR., NE          GRAND RAPIDS, MI 49525</p> <p>Assessing Officer / Equalization Director:          ROBIN L. ROTHLEY, ASSR.          1836 E. BELTLINE, NE          GRAND RAPIDS, MI 49525</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$69,000	\$81,100	\$81,100	\$12,100
2014	\$65,200	\$76,200	\$76,200	\$11,000
2015	\$67,400	\$79,000	\$79,000	\$11,600
<b>TAXABLE VALUE</b>				
2013	\$66,048	\$78,029	\$78,029	\$11,981
2014	\$65,200	\$76,200	\$76,200	\$11,000
2015	\$66,243	\$77,419	\$77,419	\$11,176

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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 Douglas B. Roberts  
 Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 22, 2015

Docket Number: 154-15-0329

LAPEER COUNTY  
CITY OF IMLAY CITY

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	44-119-83-200-800-00	Property Owner:	DIETECH TOOL/ADAM INVESTMENT GROUP
Classification:	REAL		385 INDUSTRIAL PARKWAY
County:	LAPEER COUNTY		IMLAY CITY, MI 48444
Assessment Unit:	CITY OF IMLAY CITY	Assessing Officer / Equalization Director:	NATHAN D. HAGER, ASSR.
School District:	IMLAY CITY		150 N. MAIN STREET
			IMLAY CITY, MI 48444

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$530,796	\$589,112	\$589,112	\$58,316
2014	\$552,666	\$614,860	\$614,860	\$62,194
<b>TAXABLE VALUE</b>				
2013	\$530,796	\$589,112	\$589,112	\$58,316
2014	\$539,288	\$601,482	\$601,482	\$62,194

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 22, 2015

Docket Number: 154-15-0330

LAPEER COUNTY  
CITY OF IMLAY CITY

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

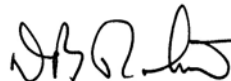
Parcel Code:	44-193-03-008-000-00	Property Owner:	DIETECH TOOL/ADAM INVESTMENT GROUP
Classification:	REAL-IFT		385 INDUSTRIAL PARKWAY
County:	LAPEER COUNTY		IMLAY CITY, MI 48444
Assessment Unit:	CITY OF IMLAY CITY	Assessing Officer / Equalization Director:	NATHAN D. HAGER, ASSR.
School District:	IMLAY CITY		150 N. MAIN STREET
			IMLAY CITY, MI 48444

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$241,500	\$0	\$0	(\$241,500)
2014	\$241,500	\$0	\$0	(\$241,500)
<b>TAXABLE VALUE</b>				
2013	\$241,500	\$0	\$0	(\$241,500)
2014	\$241,500	\$0	\$0	(\$241,500)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0338**  
**LEELANAU COUNTY**  
**SOLON TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


<p>Parcel Code: 45-010-900-069-00          Classification: PERSONAL-UTILITY          County: LEELANAU COUNTY          Assessment Unit: SOLON TWP.            School District: GLEN LAKE</p>	<p>Property Owner:          MICHIGAN CONSOLIDATED GAS CO          PROPERTY TAX DEPT.          PO BOX 33017          DETROIT, MI 48232            Assessing Officer / Equalization Director:          MARCIE L. HESTER, ASSR.          7728 S. STACHNIK ROAD          MAPLE CITY, MI 49664</p>
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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	\$109,500	\$109,500	\$109,500	\$0
2015	\$115,500	\$115,500	\$115,500	\$0
<b>TAXABLE VALUE</b>				
2014	\$89,129	\$109,500	\$109,500	\$20,371
2015	\$90,555	\$115,500	\$115,500	\$24,945

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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 Douglas B. Roberts  
 Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0256**  
**LIVINGSTON COUNTY**  
**HARTLAND TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


<p>Parcel Code: 4708-99-000-676          Classification: PERSONAL          County: LIVINGSTON COUNTY          Assessment Unit: HARTLAND TWP.            School District: HARTLAND</p>	<p>Property Owner:          HARTLAND ICE HOUSE ICE          C/O MATTHEW SOVA CPA          10338 CIATION DR., SUITE 200          BRIGHTON, MI 48116            Assessing Officer / Equalization Director:          JAMES B. HEASLIP, ASSR.          2655 CLARK ROAD          HARTLAND, MI 48353</p>
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$61,700	\$40,400	\$40,400	(\$21,300)
 <b>TAXABLE VALUE</b>				
2015	\$61,700	\$40,400	\$40,400	(\$21,300)

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.

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0257**  
**LIVINGSTON COUNTY**  
**HARTLAND TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

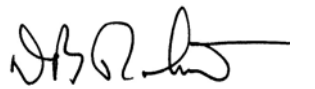
Parcel Code:	4708-99-001-057	Property Owner:	LAHERRADURA MEXICAN BAR & GRILL
Classification:	PERSONAL		PO BOX 2689
County:	LIVINGSTON COUNTY		PEACHTREE CITY, GA 30269
Assessment Unit:	HARTLAND TWP.	Assessing Officer / Equalization Director:	JAMES B. HEASLIP, ASSR.
School District:	HARTLAND		2655 CLARK ROAD
			HARTLAND, MI 48353

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$62,500	\$62,700	\$62,700	\$200
2014	\$54,800	\$71,400	\$71,400	\$16,600
2015	\$48,900	\$68,900	\$68,900	\$20,000
<b>TAXABLE VALUE</b>				
2013	\$62,500	\$62,700	\$62,700	\$200
2014	\$54,800	\$71,400	\$71,400	\$16,600
2015	\$48,900	\$68,900	\$68,900	\$20,000

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0361**  
**MACOMB COUNTY**  
**CITY OF EASTPOINTE**

The State Tax Commission, at a meeting held on September 22, 2015, 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:	14-31-410-030	Property Owner:	SHAROD MIDDLEBROOK
Classification:	REAL		16555 SPRENGER
County:	MACOMB COUNTY		EASTPOINTE, MI 48021
Assessment Unit:	CITY OF EASTPOINTE	Assessing Officer / Equalization Director:	LISA C. GRIFFIN, ASSR.
School District:	EAST DETROIT		23200 GRATIOT
			EASTPOINTE, MI 48021

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$27,000	\$27,700	\$27,700	\$700
2015	\$27,000	\$29,270	\$29,270	\$2,270
<b>TAXABLE VALUE</b>				
2014	\$27,000	\$27,432	\$27,432	\$432
2015	\$27,000	\$27,870	\$27,870	\$870

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0342**  
**MACOMB COUNTY**  
**CITY OF RICHMOND**

The State Tax Commission, at a meeting held on September 22, 2015, 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.

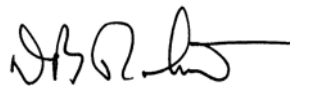
Parcel Code:	50-07-20-06-746-701	Property Owner:	INUKSHUK ENTERPRISES LLC
Classification:	PERSONAL		67467 MAIN STREET
County:	MACOMB COUNTY		RICHMOND, MI 48062
Assessment Unit:	CITY OF RICHMOND	Assessing Officer / Equalization Director:	COLLEEN C. CARGO, ASSR.
School District:	RICHMOND		68225 MAIN STREET, BOX 457
			RICHMOND, MI 48062

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$64,000	\$88,800	\$88,800	\$24,800
<b>TAXABLE VALUE</b>				
2015	\$64,000	\$88,800	\$88,800	\$24,800

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0332**  
**MUSKEGON COUNTY**  
**FRUITPORT TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

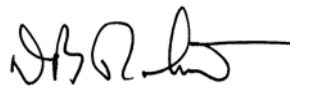
Parcel Code:	61-15-126-200-0003-00	Property Owner:	FIFTH THIRD BANK
Classification:	REAL		1000 TOWN CENTER MD JTWN5A
County:	MUSKEGON COUNTY		SOUTHFIELD, MI 48075
Assessment Unit:	FRUITPORT TWP.	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	FRUITPORT		173 E. APPLE AVENUE, STE 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$0	\$4,688,400	\$4,688,400	\$4,688,400
<b>TAXABLE VALUE</b>				
2014	\$0	\$4,688,400	\$4,688,400	\$4,688,400

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.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0083**  
**NEWAYGO COUNTY**  
**CITY OF FREMONT**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

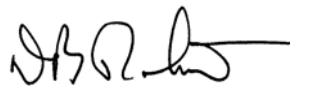
<p>Parcel Code: 62-17-01-115-010          Classification: REAL          County: NEWAYGO COUNTY          Assessment Unit: CITY OF FREMONT            School District: FREMONT</p>	<p>Property Owner:          FREMONT ASSEMBLY OF GOD          C/O ROGER COALTER          9195 SPRUCE AVE.          NEWAYGO, MI 49337            Assessing Officer / Equalization Director:          JOANN PIERCE HUNT, ASSR.          101 E. MAIN STREET          FREMONT, MI 49412</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$47,500	\$47,500	\$47,500
2014	\$0	\$48,200	\$48,200	\$48,200
2015	\$0	\$45,200	\$45,200	\$45,200
<b>TAXABLE VALUE</b>				
2013	\$0	\$47,500	\$47,500	\$47,500
2014	\$0	\$48,200	\$48,200	\$48,200
2015	\$0	\$45,200	\$45,200	\$45,200

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0314**  
**OAKLAND COUNTY**  
**CITY OF FARMINGTON HILLS**

The State Tax Commission, at a meeting held on September 22, 2015, 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.

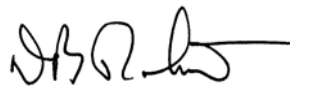
Parcel Code:	22-99-00-030-017	Property Owner:	SIEMENS FINANCIAL SERVICES
Classification:	PERSONAL		DUCHARME, MCMILLEN & ASSOCIATES
County:	OAKLAND COUNTY		P.O. BOX 80615
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	INDIANAPOLIS, IN 46280
School District:	CLARENCEVILLE		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$323,120	\$323,120	\$323,120
2014	\$0	\$287,870	\$287,870	\$287,870
<b>TAXABLE VALUE</b>				
2013	\$0	\$323,120	\$323,120	\$323,120
2014	\$0	\$287,870	\$287,870	\$287,870

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0333**  
**OAKLAND COUNTY**  
**CITY OF FARMINGTON HILLS**

The State Tax Commission, at a meeting held on September 22, 2015, 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:	22-99-00-043-199	Property Owner:	DELL EQUIPMENT FUNDING
Classification:	PERSONAL		ATTN: PROPERTY TAX DEPT.
County:	OAKLAND COUNTY		ONE DELL WAY, RR1-35
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	ROUND ROCK, TX 78682
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$716,590	\$754,710	\$754,710	\$38,120
<b>TAXABLE VALUE</b>				
2015	\$716,590	\$754,710	\$754,710	\$38,120

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0339**  
**OAKLAND COUNTY**  
**CITY OF FARMINGTON HILLS**

The State Tax Commission, at a meeting held on September 22, 2015, 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:	22-99-50-270-032	Property Owner:	OPTION CARE ENTERPRISES, INC.
Classification:	PERSONAL		300 WILMOT ROAD MS#3301
County:	OAKLAND COUNTY		DEERFIELD, IL 60015
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$135,120	\$210,110	\$210,110	\$74,990
<b>TAXABLE VALUE</b>				
2015	\$135,120	\$210,110	\$210,110	\$74,990

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 22, 2015

Docket Number: 154-15-0371

OAKLAND COUNTY

CITY OF PONTIAC

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	64-14-28-328-011	Property Owner:	RACHEL LOPEZ
Classification:	REAL		144 MECHANIC ST.
County:	OAKLAND COUNTY		PONTIAC, MI 48342
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$1,650	\$12,220	\$12,220	\$10,570
2015	\$1,650	\$14,010	\$14,010	\$12,360
<b>TAXABLE VALUE</b>				
2014	\$1,650	\$12,200	\$12,200	\$10,550
2015	\$1,650	\$12,420	\$12,420	\$10,770

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0372**  
**OAKLAND COUNTY  
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

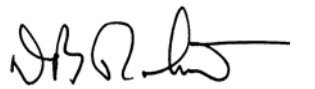
Parcel Code:	64-14-05-427-001	Property Owner:	MIDDLE GREAT LAKES CROSSING HOSPITALITY
Classification:	REAL		2350 FRANKLIN ROAD, STE 140
County:	OAKLAND COUNTY		BLOOMFIELD HILLS, MI 48302-0384
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$44,300	\$44,300	\$44,300
<b>TAXABLE VALUE</b>				
2015	\$0	\$44,300	\$44,300	\$44,300

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.

  
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Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 22, 2015

Docket Number: 154-15-0370

OAKLAND COUNTY

CITY OF SOUTH LYON

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


Parcel Code:	80-21-30-408-001	Property Owner:	GARY L. NEBLETT
Classification:	REAL		418 PRINCETON DR.
County:	OAKLAND COUNTY		SOUTH LYON, MI 48178
Assessment Unit:	CITY OF SOUTH LYON	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$17,080	\$74,680	\$74,680	\$57,600
2014	\$17,080	\$81,740	\$81,740	\$64,660
2015	\$17,080	\$98,300	\$98,300	\$81,220
<b>TAXABLE VALUE</b>				
2013	\$17,080	\$74,680	\$74,680	\$57,600
2014	\$17,080	\$75,870	\$75,870	\$58,790
2015	\$17,080	\$77,080	\$77,080	\$60,000

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0362**  
**OAKLAND COUNTY**  
**INDEPENDENCE TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, 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.

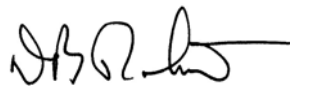
Parcel Code:	08-15-351-003	Property Owner:	STEVEN & DIANE PEARSON
Classification:	REAL		6792 BLUEGRASS DR.
County:	OAKLAND COUNTY		CLARKSTON, MI 48346
Assessment Unit:	INDEPENDENCE TWP.	Assessing Officer / Equalization Director:	STACEY M. BASSI, ASSR.
School District:	CLARKSTON		6483 WALDON CENTER DRIVE
			CLARKSTON, MI 48346

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$142,400	\$128,500	\$128,500	(\$13,900)
<b>TAXABLE VALUE</b>				
2013	\$122,510	\$110,750	\$110,750	(\$11,760)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0368**  
**OAKLAND COUNTY**  
**MILFORD TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, 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.

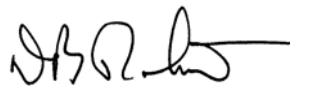
Parcel Code:	L-16-27-126-004	Property Owner:	TODD AND NICOLE RALL
Classification:	REAL		2938 SOVEREIGN LANE
County:	OAKLAND COUNTY		MILFORD, MI 48381
Assessment Unit:	MILFORD TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HURON VALLEY		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$42,030	\$248,660	\$248,660	\$206,630
<b>TAXABLE VALUE</b>				
2015	\$42,030	\$248,660	\$248,660	\$206,630

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0369**  
**OAKLAND COUNTY**  
**ORION TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.


<p>Parcel Code: O-09-34-100-008          Classification: REAL          County: OAKLAND COUNTY          Assessment Unit: ORION TWP.          School District: LAKE ORION</p>	<p>Property Owner:          OAKLAND GERIATRICS VILLAGE          1255 W. SILVERBELL          ORION, MI 48359</p> <p>Assessing Officer / Equalization Director:          DAVID M. HIEBER, ASSR.          250 ELIZABETH LK RD. STE. 1000 W          PONTIAC, MI 48341</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$792,700	\$831,450	\$831,450	\$38,750
2014	\$800,150	\$840,190	\$840,190	\$40,040
2015	\$819,760	\$861,870	\$861,870	\$42,110
<b>TAXABLE VALUE</b>				
2013	\$792,700	\$831,450	\$831,450	\$38,750
2014	\$800,150	\$840,190	\$840,190	\$40,040
2015	\$812,950	\$853,630	\$853,630	\$40,680

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 22, 2015**

Docket Number: **154-15-0363**  
**OTTAWA COUNTY**  
**GEORGETOWN TWP.**

The State Tax Commission, at a meeting held on September 22, 2015, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-14-26-152-002	Property Owner:	MARK BLOCHER
Classification:	REAL		1579 SPENCER AVENUE
County:	OTTAWA COUNTY		HUDSONVILLE, MI 49426
Assessment Unit:	GEORGETOWN TWP.	Assessing Officer / Equalization Director:	JILL SKELLEY, ASSR.
School District:	JENISON		1515 BALDWIN STREET, BOX 769
			JENISON, MI 49429-0769

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$115,600	\$115,600	\$115,600
<b>TAXABLE VALUE</b>				
2015	\$0	\$101,883	\$101,883	\$101,883


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  
Issued September 22, 2015

Docket Number: 154-15-0364  
WASHTENAW COUNTY  
SCIO TWP.

The State Tax Commission, at a meeting held on September 22, 2015, 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:	H-08-28-175-072	Property Owner:	KRISTOFER & STEPHANIE KUSANO
Classification:	REAL		5776 VILLA FRANCE AVE.
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48103
Assessment Unit:	SCIO TWP.	Assessing Officer / Equalization Director:	JAMES D. MERTE, ASSR.
School District:	ANN ARBOR		827 N. ZEEB ROAD
			ANN ARBOR, MI 48103

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$158,500	\$158,500	\$158,500
<b>TAXABLE VALUE</b>				
2015	\$0	\$137,201	\$137,201	\$137,201


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

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

**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

