

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: 154-15-0988

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	03-50-53-010-496	Property Owner:	THE AMERICAN BOTTLING COMPANY
Classification:	PERSONAL		5301 LEGACY DR.
County:	ALLEGAN		PLANO, TX 75024
Assessment Unit:	CITY of HOLLAND	Assessing Officer / Equalization Director:	
Village:	NONE		JAMES J. BUSH
School District:	HOLLAND CITY SCHOOL DISTRI		270 S. RIVER AVENUE
			HOLLAND, MI 49423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$5,983,800	\$5,730,133	\$5,730,133	(\$253,667)

<b>TAXABLE VALUE</b>				
2014	\$5,983,800	\$5,730,133	\$5,730,133	(\$253,667)

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: 154-16-0588

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	15-24-200-021	Property Owner:	ANDREW & SAMANTHA HAUPERT
Classification:	REAL		8124 FENTON RD.
County:	GENESEE		GRAND BLANC, MI 48439
Assessment Unit:	TWP of MUNDY	Assessing Officer / Equalization Director:	CARRIE K. BOCK
Village:	NONE		P.O. BOX 215
School District:	GRAND BLANC COMM SCHOOLS		GENESEE, MI 48437

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$43,300	\$43,300	\$43,300
<b>TAXABLE VALUE</b>				
2016	\$0	\$35,820	\$35,820	\$35,820

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0596

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	XTO-645-0290-00	Property Owner:	CHARLES & LORRAINE MENSING
Classification:	REAL		1003 RED MILL DR.
County:	LENAWEE		TECUMSEH, MI 49286
Assessment Unit:	CITY of TECUMSEH	Assessing Officer / Equalization Director:	AMANDA K. LACELLE
Village:	NONE		PO BOX 396, 309 E. CHICAGO BLVD.
School District:	TECUMSEH PUBLIC SCHOOLS		TECUMSEH, MI 49286

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$109,200	\$132,800	\$132,800	\$23,600
2015	\$113,200	\$138,000	\$138,000	\$24,800
2016	\$116,500	\$142,300	\$142,300	\$25,800
<b>TAXABLE VALUE</b>				
2014	\$109,200	\$132,795	\$132,795	\$23,595
2015	\$110,947	\$135,733	\$135,733	\$24,786
2016	\$111,279	\$137,063	\$137,063	\$25,784

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: **154-16-0590**

**Issued December 13, 2016**

The State Tax Commission, at a meeting held on December 13, 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:	16-11-35-278-036	Property Owner:	LAHOOD PROPERTIES
Classification:	REAL		20233 MACK
County:	MACOMB		GROSSE POINTE WOODS, MI 48236
Assessment Unit:	TWP of CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	L ANSE CREUSE PUBLIC SCHOO		CLINTON TWP, MI 48038

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$385,400	\$499,500	\$499,500	\$114,100
2015	\$415,700	\$536,800	\$536,800	\$121,100
2016	\$426,600	\$545,900	\$545,900	\$119,300
<b>TAXABLE VALUE</b>				
2014	\$385,400	\$499,500	\$499,500	\$114,100
2015	\$391,566	\$507,492	\$507,492	\$115,926
2016	\$392,740	\$509,014	\$509,014	\$116,274

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: 154-16-0648

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	23-07-30-326-052	Property Owner:	ENZO CIOLINO & SHELBY WIETECHKA
Classification:	REAL		2392 BARCLAY
County:	MACOMB		SHELBY TOWNSHIP, MI 48317
Assessment Unit:	TWP of SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$97,700	\$97,700	\$97,700
<b>TAXABLE VALUE</b>				
2016	\$0	\$67,501	\$67,501	\$67,501


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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0647

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	23-07-21-376-138	Property Owner:	JACOB & DIANE M. BROWN
Classification:	REAL		49307 HEYWARD
County:	MACOMB		SHELBY TOWNSHIP, MI 48317
Assessment Unit:	TWP of SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$155,900	\$155,900	\$155,900	\$0

<b>TAXABLE VALUE</b>				
2016	\$0	\$128,955	\$128,955	\$128,955

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

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0591**

**Issued December 13, 2016**

The State Tax Commission, at a meeting held on December 13, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-164-217	Property Owner:	COMPREHENSIVE NEURO MONITORING, LLC
Classification:	PERSONAL		31330 SCHOOLCRAFT RD., STE 200
County:	MACOMB		LIVONIA, MI 48150
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	FITZGERALD PUBLIC SCHOOLS		WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$0	\$17,223	\$17,223	\$17,223
2016	\$0	\$13,122	\$13,122	\$13,122
<b>TAXABLE VALUE</b>				
2015	\$0	\$17,223	\$17,223	\$17,223
2016	\$0	\$13,122	\$13,122	\$13,122

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

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

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

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



Douglas B. Roberts  
Chairperson





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

Docket Number: **154-15-0982**

**Issued December 13, 2016**

The State Tax Commission, at a meeting held on December 13, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-05-574-475	Property Owner:	IAC WARREN LLC
Classification:	PERSONAL		28333 TELEGRAPH RD.
County:	MACOMB		SOUTHFIELD, MI 48034
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN WOODS PUBLIC SCHO		WARREN, MI 48093

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$2,635,928	\$2,212,002	\$2,212,002	(\$423,926)
2014	\$2,438,255	\$1,760,299	\$1,760,299	(\$677,956)
2015	\$2,098,461	\$2,158,588	\$2,158,588	\$60,127
<b>TAXABLE VALUE</b>				
2013	\$2,635,928	\$2,212,002	\$2,212,002	(\$423,926)
2014	\$2,438,255	\$1,760,299	\$1,760,299	(\$677,956)
2015	\$2,098,461	\$2,158,588	\$2,158,588	\$60,127

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: 154-16-0653

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	54-11-189-215-000	Property Owner:	PHILIP & KATHRYN REGLIN
Classification:	REAL		2211 ELMWOOD DR SE
County:	MECOSTA		GRAND RAPIDS, MI 49506
Assessment Unit:	TWP of MORTON	Assessing Officer / Equalization Director:	LISA A. FINCH
Village:	NONE		290 W. MAIN ST, BOX 2
School District:	CHIPPEWA HILLS SCHOOL DIST		MECOSTA, MI 49332

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$136,600	\$136,600	\$136,600
<b>TAXABLE VALUE</b>				
2016	\$0	\$113,960	\$113,960	\$113,960

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.

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0582

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	58-55-69-00072-096	Property Owner:	DON RIDDLE & BETH BIEDENHOLZ
Classification:	REAL		340 CRAMPTON 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	\$70,470	\$74,680	\$74,680	\$4,210
2015	\$70,990	\$75,280	\$75,280	\$4,290
2016	\$79,530	\$83,850	\$83,850	\$4,320
<b>TAXABLE VALUE</b>				
2014	\$68,470	\$72,650	\$72,650	\$4,180
2015	\$69,560	\$73,810	\$73,810	\$4,250
2016	\$69,760	\$74,030	\$74,030	\$4,270

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: 154-16-0592

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	08-17-230-001	Property Owner:	JADE R. CHWASZ
Classification:	REAL		8217 CARIBOU TRAIL
County:	OAKLAND		CLARKSTON, MI 48348
Assessment Unit:	TWP of INDEPENDENCE	Assessing Officer / Equalization Director:	STACEY M. BASSI
Village:	NONE		6483 WALDON CENTER DRIVE
School District:	CLARKSTON COMM SCH DIST		CLARKSTON, MI 48346

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$186,900	\$186,900	\$186,900
<b>TAXABLE VALUE</b>				
2016	\$0	\$142,506	\$142,506	\$142,506

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

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-16-0608**

**Issued December 13, 2016**

The State Tax Commission, at a meeting held on December 13, 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:	76-24-16-277-033	Property Owner:	REUVEN & DENA GEVARYAHU
Classification:	REAL		22214 CHATSFORD CIRCUIT
County:	OAKLAND		SOUTHFIELD, MI 48034
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2014	\$0	\$75,980	\$75,980	\$75,980
2015	\$0	\$90,330	\$90,330	\$90,330
2016	\$0	\$99,890	\$99,890	\$99,890
<b>TAXABLE VALUE</b>				
2014	\$0	\$75,980	\$75,980	\$75,980
2015	\$0	\$77,190	\$77,190	\$77,190
2016	\$0	\$77,420	\$77,420	\$77,420

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: 154-15-0989

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	07-50-65-010-496	Property Owner:	THE AMERICAN BOTTLING COMPANY
Classification:	PERSONAL		5301 LEGACY DR.
County:	OTTAWA		PLANO, TX 75024
Assessment Unit:	CITY of HOLLAND	Assessing Officer / Equalization Director:	
Village:	NONE		JAMES J. BUSH
School District:	HOLLAND CITY SCHOOL DISTRI		270 S. RIVER AVENUE
			HOLLAND, MI 49423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2014	\$495,200	\$244,890	\$244,890	(\$250,310)


<b>TAXABLE VALUE</b>				
2014	\$495,200	\$244,890	\$244,890	(\$250,310)

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0595

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	13-09-3-15-0853-000	Property Owner:	RACHELLE ADAMS
Classification:	REAL		613 SUNFLOWER DR.
County:	SAGINAW		CHESANING, MI 48616
Assessment Unit:	TWP of CHESANING	Assessing Officer / Equalization Director:	KEVIN T. MACDERMAID
Village:	Village of CHESANING		1025 W. BRADY ROAD
School District:	CHESANING UNION SCHOOLS		CHESANING, MI 48616

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$41,300	\$41,300	\$41,300
<b>TAXABLE VALUE</b>				
2016	\$0	\$38,099	\$38,099	\$38,099

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0609

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	74-12-999-0178-000	Property Owner:	CORTIS BROS TRUCKING & EXCAVATING
Classification:	PERSONAL		6052 STARVILLE RD.
County:	SAINT CLAIR		MARINE CITY, MI 48039
Assessment Unit:	TWP of CASCO	Assessing Officer / Equalization Director:	
			SHELLY BAUMEISTER
Village:	NONE		4512 MELDRUM ROAD
School District:	ANCHOR BAY SCHOOL DISTRICT		CASCO, MI 48064

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$41,200	\$41,200	\$41,200
<b>TAXABLE VALUE</b>				
2016	\$0	\$41,200	\$41,200	\$41,200

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

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

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

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



Douglas B. Roberts  
Chairperson





STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-16-0646

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 2016, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-73-015-04-0166-000	Property Owner:	BRIAN J-RITA M. KOSTIELNEY
Classification:	REAL		21169 THOROFARE
County:	WAYNE		GROSSE ILE, MI 48138
Assessment Unit:	TWP of GROSSE ILE	Assessing Officer / Equalization Director:	TIMOTHY E. O'DONNELL
Village:	NONE		9601 GROH ROAD, BOX 300
School District:	GROSSE ILE TOWNSHIP SCHOO		GROSSE ILE, MI 48138

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$122,300	\$122,300	\$122,300
<b>TAXABLE VALUE</b>				
2016	\$0	\$115,900	\$115,900	\$115,900

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

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-15-0990

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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-78-999-00-0578-000	Property Owner:	HOOVER UNIVERSAL, INC.
Classification:	PERSONAL		DBA JOHNSON CONTROLS, IN.
County:	WAYNE		PO BOX 591, CORP TAX ADMIN X-81
Assessment Unit:	TWP of PLYMOUTH		MILWAUKEE, WI 53201
Village:	NONE	Assessing Officer / Equalization Director:	AARON P. POWERS
School District:	PLYMOUTH CANTON COMM SCH		9955 N. HAGGERTY ROAD
			PLYMOUTH, MI 48170

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$6,040,350	\$5,830,290	\$5,830,290	(\$210,060)
2014	\$15,118,930	\$12,699,520	\$12,699,520	(\$2,419,410)

<b>TAXABLE VALUE</b>				
2013	\$6,040,350	\$5,830,290	\$5,830,290	(\$210,060)
2014	\$15,118,930	\$12,699,520	\$12,699,520	(\$2,419,410)

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Docket Number: 154-15-0866

Issued December 13, 2016

The State Tax Commission, at a meeting held on December 13, 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:	55-999-00-4868-011	Property Owner:	KEYSTONE AUTOMOTIVE INDUSTRIES
Classification:	PERSONAL		PO BOX 198348
County:	WAYNE		NASHVILLE, TN 37219
Assessment Unit:	CITY of WAYNE	Assessing Officer / Equalization Director:	JENNIFER E. NIEMAN
Village:	NONE		3355 S. WAYNE ROAD
School District:	WAYNE-WESTLAND COMMUNIT		WAYNE, MI 48184

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$82,600	\$576,000	\$576,000	\$493,400
2014	\$70,700	\$507,500	\$507,500	\$436,800
2015	\$76,500	\$467,740	\$467,740	\$391,240
<b>TAXABLE VALUE</b>				
2013	\$82,600	\$576,000	\$576,000	\$493,400
2014	\$70,700	\$507,500	\$507,500	\$436,800
2015	\$76,500	\$467,740	\$467,740	\$391,240

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

