

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 April 17, 2017**

Docket Number: **154-16-0571**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-13-9999-2015-03-0	Property Owner:	MIDWEST NT1 LLC
Classification:	PERSONAL		PO BOX 812277
County:	BERRIEN		BOCA RATON, FL 33487
Assessment Unit:	TWP of NEW BUFFALO	Assessing Officer / Equalization Director:	
			DAVID T. ROENICKE
Village:	NONE		17425 RED ARROW HIGHWAY
School District:	NEW BUFFALO AREA SCHOOL D		NEW BUFFALO, MI 49117


<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$21,000	\$0	\$0	(\$21,000)
2016	\$19,500	\$0	\$0	(\$19,500)
TAXABLE VALUE				
2015	\$21,000	\$0	\$0	(\$21,000)
2016	\$19,500	\$0	\$0	(\$19,500)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0674

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	03-08-060-002-00	Property Owner:	ANDREW ROGER & JESSICA SUTHERLAND
Classification:	REAL		564 CLAN ALPINE
County:	ALLEGAN		PLAINWELL, MI 49080
Assessment Unit:	TWP of GUN PLAIN	Assessing Officer / Equalization Director:	JENANN L. PEARSON
Village:	NONE		P.O. BOX 146
School District:	PLAINWELL COMMUNITY SCHO		PLAINWELL, MI 49080-0146

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$53,100	\$53,100	\$53,100
TAXABLE VALUE				
2016	\$0	\$47,943	\$47,943	\$47,943

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
Issued April 17, 2017**

Docket Number: **154-16-0746**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 52-18-900-086-00 Classification: PERSONAL County: MARQUETTE Assessment Unit: TWP of WELLS Village: NONE School District: WELLS TOWNSHIP SCHOOL DIS	Property Owner: CARRIE ROBERTS AKA CARRIE HANSON AKA WATSON DISPOSAL 8790 CO RD SA CORNELL, MI 49818 Assessing Officer / Equalization Director: HENRY J. DEGROOT 72463 CO. RD. 426 FELCH, MI 49831
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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>
ASSESSED VALUE				
2014	\$0	\$17,098	\$17,098	\$17,098
2015	\$0	\$15,520	\$15,520	\$15,520
 TAXABLE VALUE				
2014	\$0	\$17,098	\$17,098	\$17,098
2015	\$0	\$15,520	\$15,520	\$15,520

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
Issued April 17, 2017**

Docket Number: **154-16-0772**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-0126-00-1	Property Owner:	AMERICAN TOWER (TOWER #92356)
Classification:	PERSONAL		PO BOX 723597
County:	BERRIEN		ATLANTA, GA 31139
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$61,830	\$58,550	\$58,550	(\$3,280)

TAXABLE VALUE				
2016	\$61,830	\$58,550	\$58,550	(\$3,280)

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

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

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: 154-16-0775

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-1111-11-1	Property Owner:	BREAD BAR BY BIT OF SWISS LLC
Classification:	PERSONAL		645 RIVERVIEW DR.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$74,820	\$69,010	\$69,010	(\$5,810)


TAXABLE VALUE				
2016	\$74,820	\$69,010	\$69,010	(\$5,810)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0776**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-0262-00-2	Property Owner:	B & Z COMPANY
Classification:	PERSONAL		1171 MILTON
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$4,670	\$4,670	\$4,670
 TAXABLE VALUE				
2016	\$0	\$4,670	\$4,670	\$4,670

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0777**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-1502-00-7	Property Owner:	COMCAST OF CA/CT/MI 841140461-MI-MULTIPLE
Classification:	PERSONAL		
County:	BERRIEN		PHILADELPHIA, PA 19103
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

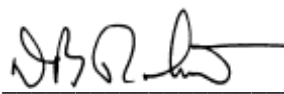
<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$646,830	\$618,840	\$618,840	(\$27,990)
 TAXABLE VALUE				
2016	\$646,830	\$618,840	\$618,840	(\$27,990)

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0778**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-1013-00-6	Property Owner:	DAWSON MFG CO
Classification:	PERSONAL		400 AYLWORTH AVE.
County:	BERRIEN		SOUTH HAVEN, MI 49090
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$512,080	\$0	\$0	(\$512,080)

TAXABLE VALUE				
2016	\$512,080	\$0	\$0	(\$512,080)

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
Issued April 17, 2017**

Docket Number: **154-16-0779**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-2222-22-2	Property Owner:	FAMILY DOLLAR STORE #09095
Classification:	PERSONAL		CORPORATE TAX CONSULTING
County:	BERRIEN		PO BOX 56018
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	INDIANAPOLIS, IN 46256-0018
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$53,360	\$47,060	\$47,060	(\$6,300)

TAXABLE VALUE				
2016	\$53,360	\$47,060	\$47,060	(\$6,300)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0780

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-1335-00-0	Property Owner:	GE CAPITAL INFORM TECH SOLUTIONS
Classification:	PERSONAL		PROPERTY TAX COMPLIANCE
County:	BERRIEN		PO BOX 35715
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	BILLINGS, MT 59107
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$47,950	\$47,950	\$47,950
TAXABLE VALUE				
2016	\$0	\$47,950	\$47,950	\$47,950

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
Issued April 17, 2017**

Docket Number: **154-16-0781**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-1334-00-7	Property Owner:	GE CAPITAL INFORMATION TECH SOLUTIONS
Classification:	PERSONAL		PROPERTY TAX COMPLIANCE
County:	BERRIEN		PO BOX 35715
Assessment Unit:	CITY of BENTON HARBOR		BILLINGS, MT 59107
Village:	NONE	Assessing Officer / Equalization Director:	JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$55,360	\$69,530	\$69,530	\$14,170

TAXABLE VALUE				
2016	\$55,360	\$69,530	\$69,530	\$14,170

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
Issued April 17, 2017**

Docket Number: **154-16-0782**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-1840-00-0	Property Owner:	INDIANA MICHIGAN POWER CO.
Classification:	PERSONAL-UTILITY		PO BOX 16428
County:	BERRIEN		COLUMBUS, OH 43216-6428
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
			JOHN A. GROPP
Village:	NONE		200 E. WALL STREET
School District:	BENTON HARBOR AREA SCHOO		BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$4,664,170	\$4,893,140	\$4,893,140	\$228,970

TAXABLE VALUE				
2016	\$4,664,170	\$4,893,140	\$4,893,140	\$228,970

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0783

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-1897-00-1	Property Owner:	JA FOOD SERVICE
Classification:	PERSONAL		377 RIFORD ST.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$49,680	\$49,810	\$49,810	\$130


TAXABLE VALUE				
2016	\$49,680	\$49,810	\$49,810	\$130

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0784

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-3980-00-3	Property Owner:	JVIS MANUFACTURING, LLC
Classification:	PERSONAL		1295 N. CRYSTAL AVE.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	JOHN A. GROPP
Village:	NONE		200 E. WALL STREET
School District:	BENTON HARBOR AREA SCHOO		BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$5,326,850	\$481,300	\$481,300	(\$4,845,550)

TAXABLE VALUE				
2016	\$5,326,850	\$481,300	\$481,300	(\$4,845,550)

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
Issued April 17, 2017**

Docket Number: **154-16-0785**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-0208-00-8	Property Owner:	JVIS MANUFACTURING, LLC
Classification:	PERSONAL		1285 NORTH CRYSTAL AVE.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$48,490	\$37,980	\$37,980	(\$10,510)

TAXABLE VALUE				
2016	\$48,490	\$37,980	\$37,980	(\$10,510)

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
Issued April 17, 2017**

Docket Number: **154-16-0786**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-0213-00-1	Property Owner:	JVIS MANUFACTURING, LLC
Classification:	PERSONAL		359 TERRITORIAL RD.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$2,676,380	\$441,540	\$441,540	(\$2,234,840)

TAXABLE VALUE				
2016	\$2,676,380	\$441,540	\$441,540	(\$2,234,840)

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
Issued April 17, 2017**

Docket Number: **154-16-0787**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-2275-00-0	Property Owner:	MACALLISTER RENTAL
Classification:	PERSONAL		7515 E. 30TH ST.
County:	BERRIEN		INDIANAPOLIS, IN 46219
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$357,830	\$357,830	\$357,830
 TAXABLE VALUE				
2016	\$0	\$357,830	\$357,830	\$357,830

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0788

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-2330-00-5	Property Owner:	MARTIN BROS MILL & FOUNDRY SUPPLY
Classification:	PERSONAL		289 HINKLEY ST.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$272,840	\$263,760	\$263,760	(\$9,080)

TAXABLE VALUE				
2016	\$272,840	\$263,760	\$263,760	(\$9,080)

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
Issued April 17, 2017**

Docket Number: **154-16-0789**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-2555-90-2	Property Owner:	MURFEE'S BOUTIQUE
Classification:	PERSONAL		82 W. MAIN ST.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$160	\$160	\$160
 TAXABLE VALUE				
2016	\$0	\$160	\$160	\$160

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0791**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-2620-00-3	Property Owner:	NEW PRODUCTS
Classification:	PERSONAL		PO BOX 666
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$1,961,780	\$1,722,000	\$1,722,000	(\$239,780)

TAXABLE VALUE				
2016	\$1,961,780	\$1,722,000	\$1,722,000	(\$239,780)

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
Issued April 17, 2017**

Docket Number: **154-16-0792**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-1150-00-3	Property Owner:	PRIMARY TECHNOLOGY LLC
Classification:	PERSONAL		501 TECHNOLOGY DR.
County:	BERRIEN		CANONSBURG, PA 15317
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$1,324,870	\$1,246,500	\$1,246,500	(\$78,370)


TAXABLE VALUE				
2016	\$1,324,870	\$1,246,500	\$1,246,500	(\$78,370)

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
Issued April 17, 2017**

Docket Number: **154-16-0794**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-3791-00-0	Property Owner:	TOYOTA INDUSTRIES COMM FINANCE
Classification:	PERSONAL		PO BOX 80615
County:	BERRIEN		INDIANAPOLIS, IN 46280
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$87,310	\$72,260	\$72,260	(\$15,050)

TAXABLE VALUE				
2016	\$87,310	\$72,260	\$72,260	(\$15,050)

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: 154-16-0795

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-4060-00-5	Property Owner:	WELLS FARGO FINANCIAL LEASING
Classification:	PERSONAL		TAX DEPT. N0005-041
County:	BERRIEN		800 WALNUT ST.
Assessment Unit:	CITY of BENTON HARBOR		DES MOINES, IA 50309-3636
Village:	NONE	Assessing Officer / Equalization Director:	JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$105,310	\$95,220	\$95,220	(\$10,090)

TAXABLE VALUE				
2016	\$105,310	\$95,220	\$95,220	(\$10,090)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0806

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-1580-00-8	Property Owner:	BENTON HARBOR LLC
Classification:	PERSONAL		800 S. FAIR AVE.
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$1,233,340	\$616,670	\$616,670	(\$616,670)

TAXABLE VALUE				
2016	\$1,233,340	\$616,670	\$616,670	(\$616,670)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0807**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-54-9999-4555-00-0	Property Owner:	ALUTECH, LLC
Classification:	PERSONAL		1320 PAW PAW AVENUE
County:	BERRIEN		BENTON HARBOR, MI 49022
Assessment Unit:	CITY of BENTON HARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		JOHN A. GROPP
School District:	BENTON HARBOR AREA SCHOO		200 E. WALL STREET
			BENTON HARBOR, MI 49022

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$133,420	\$88,950	\$88,950	(\$44,470)

TAXABLE VALUE				
2016	\$133,420	\$88,950	\$88,950	(\$44,470)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0808

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	60-003-005-000-085-00	Property Owner:	JAMES BAKER
Classification:	REAL		PO BOX 474
County:	MONTMORENCY		ATLANTA, MI 49709
Assessment Unit:	TWP of BRILEY	Assessing Officer / Equalization Director:	AMBER A. JONES
Village:	NONE		11331 WEST STREET
School District:	ATLANTA COMMUNITY SCHOOL		ATLANTA, MI 49709

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$3,700	\$38,100	\$38,100	\$34,400
2015	\$3,700	\$37,800	\$37,800	\$34,100
2016	\$4,300	\$33,800	\$33,800	\$29,500
TAXABLE VALUE				
2014	\$2,040	\$37,795	\$37,795	\$35,755
2015	\$2,072	\$37,800	\$37,800	\$35,728
2016	\$2,078	\$33,800	\$33,800	\$31,722

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
Issued April 17, 2017**

Docket Number: **154-16-0809**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	006-004-000-0200-00	Property Owner:	DENNIS KRAUSENECH
Classification:	REAL		28 HANOVER DR.
County:	TUSCOLA		FRANKENMUTH, MI 48734
Assessment Unit:	TWP of DENMARK	Assessing Officer / Equalization Director:	
			RYAN P. MACDERMAID
Village:	NONE		P.O. BOX 44
School District:	REESE PUBLIC SCHOOLS		RICHVILLE, MI 48758

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$105,400	\$105,400	\$105,400
 TAXABLE VALUE				
2016	\$0	\$40,509	\$40,509	\$40,509


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: **154-16-0810**

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	2906-036-007-10	Property Owner:	CHAD A. & LISA A. FELTON
Classification:	REAL		5599 S. MASON RD., LOT B
County:	GRATIOT		ASHLEY, MI 48806
Assessment Unit:	TWP of HAMILTON	Assessing Officer / Equalization Director:	GRANT A. RAMES
Village:	NONE		P.O. BOX 245
School District:	ASHLEY COMMUNITY SCHOOLS		HEMLOCK, MI 48626

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$10,200	\$19,612	\$19,612	\$9,412
2015	\$10,200	\$21,304	\$21,304	\$11,104
2016	\$17,800	\$28,523	\$28,523	\$10,723
TAXABLE VALUE				
2014	\$10,200	\$20,091	\$20,091	\$9,891
2015	\$10,200	\$20,249	\$20,249	\$10,049
2016	\$10,230	\$20,309	\$20,309	\$10,079

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
Issued April 17, 2017**

Docket Number: **154-16-0816**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-081-047	Property Owner:	KELLERMEYER BERGENSONS SVCS.
Classification:	PERSONAL		3605 OCEAN RANCH BLVD., STE 200
County:	WASHTENAW		OCEANSIDE, CA 92056
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	
			DAVID R. PETRAK
Village:	NONE		P.O. BOX 8647
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48107-8647


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$19,200	\$19,200	\$19,200
 TAXABLE VALUE				
2014	\$0	\$19,200	\$19,200	\$19,200

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
Issued April 17, 2017**

Docket Number: **154-16-0817**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	25990170.00	Property Owner:	BIOMERIEUX INC.
Classification:	PERSONAL		100 RODOLPHE ST.
County:	WAYNE		DURHAM, NC 27712-9402
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRIC		DETROIT, MI 48226

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$11,010	\$43,900	\$43,900	\$32,890

TAXABLE VALUE				
2015	\$11,010	\$43,900	\$43,900	\$32,890

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
Issued April 17, 2017**

Docket Number: **154-16-0818**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	25990201.50	Property Owner:	CADILLAC COFFEE CO.
Classification:	PERSONAL		194 E. MAPLE RD.
County:	WAYNE		TROY, MI 48083-2714
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$53,040	\$71,410	\$71,410	\$18,370

TAXABLE VALUE				
2015	\$53,040	\$71,410	\$71,410	\$18,370

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
Issued April 17, 2017**

Docket Number: **154-16-0819**

The State Tax Commission, at a meeting held on April 17, 2017, 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: 25990363.07 Classification: PERSONAL County: WAYNE Assessment Unit: CITY of DETROIT Village: NONE School District: DETROIT CITY SCHOOL DISTRICT	Property Owner: EXTENET SYSTEMS, INC. C/O RYAN LLC 8000 IH 10 WEST #700 SAN ANTONIO, TX 78230 Assessing Officer / Equalization Director: VACANT R-0000 ASSESSOR 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226
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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>
ASSESSED VALUE				
2015	\$673,220	\$1,295,010	\$1,295,010	\$621,790
 TAXABLE VALUE				
2015	\$673,220	\$1,295,010	\$1,295,010	\$621,790

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0820**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	25990444.51	Property Owner:	GIESECKE & DEVRIENT AMERICA, INC.
Classification:	PERSONAL		45925 HORSESHOE DR.
County:	WAYNE		DULLES, VA 20166-6588
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$140,500	\$220,280	\$220,280	\$79,780
 TAXABLE VALUE				
2015	\$140,500	\$220,280	\$220,280	\$79,780

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
Issued April 17, 2017**

Docket Number: **154-16-0821**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	25990555.40	Property Owner:	K & M LEASING
Classification:	PERSONAL		20900 HUBBELL ST.
County:	WAYNE		OAK PARK, MI 48237
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRICT		DETROIT, MI 48226

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$11,810	\$31,220	\$31,220	\$19,410

TAXABLE VALUE				
2015	\$11,810	\$31,220	\$31,220	\$19,410

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0822

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	03990280.12	Property Owner:	PLANET E COMMUNICATIONS INC.
Classification:	PERSONAL		545 EAST MILWAUKEE ST.
County:	WAYNE		DETROIT, MI 48202
Assessment Unit:	CITY of DETROIT	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR
Village:	NONE		2 WOODWARD AVENUE, CAYMC STE. 824
School District:	DETROIT CITY SCHOOL DISTRIC		DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$111,500	\$111,500	\$111,500
2015	\$0	\$107,500	\$107,500	\$107,500
TAXABLE VALUE				
2014	\$0	\$111,500	\$111,500	\$111,500
2015	\$0	\$107,500	\$107,500	\$107,500

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0830

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	61-27-900-251-4137-00	Property Owner:	KLC II, LLC/BRIXMOR LAKE CROSSING
Classification:	PERSONAL		PO BOX 4900
County:	MUSKEGON		SCOTTSDALE, AZ 85261
Assessment Unit:	CITY of NORTON SHORES	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE, STE. 201
School District:	MONA SHORES SCHOOL DISTRI		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$53,900	\$53,900	\$53,900
2015	\$0	\$50,100	\$50,100	\$50,100
2016	\$0	\$46,700	\$46,700	\$46,700
TAXABLE VALUE				
2014	\$0	\$53,900	\$53,900	\$53,900
2015	\$0	\$50,100	\$50,100	\$50,100
2016	\$0	\$46,700	\$46,700	\$46,700

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0831

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	61-25-900-251-5820-00	Property Owner:	MIMG XLII TIFFANY WOODS LLC
Classification:	PERSONAL		2195 NORTH HIGHWAY 83 STE 14B
County:	MUSKEGON		FRANKTOWN, CO 80116
Assessment Unit:	CITY of ROOSEVELT PARK	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES
Village:	NONE		173 E. APPLE AVENUE, STE. 201
School District:	MONA SHORES SCHOOL DISTRI		MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$75,000	\$165,500	\$165,500	\$90,500
2016	\$78,800	\$163,800	\$163,800	\$85,000
TAXABLE VALUE				
2015	\$75,000	\$165,500	\$165,500	\$90,500
2016	\$78,800	\$163,800	\$163,800	\$85,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0834**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	02-IP-11-100-468	Property Owner:	ROCHESTER MILLS PRODUCTION BREWERY LLC
Classification:	PERSONAL-IFT		AUBURN HILLS, MI 48326
County:	OAKLAND	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN
Assessment Unit:	CITY of AUBURN HILLS		1827 N. SQUIRREL ROAD
Village:	NONE		AUBURN HILLS, MI 48326
School District:	PONTIAC CITY SCHOOL DISTRICT		

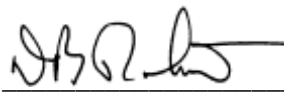
<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$489,400	\$0	\$0	(\$489,400)
2015	\$431,400	\$0	\$0	(\$431,400)
TAXABLE VALUE				
2014	\$489,400	\$0	\$0	(\$489,400)
2015	\$431,400	\$0	\$0	(\$431,400)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0835**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	02-99-00-012-116	Property Owner:	ROCHESTER MILLS PRODUCTION BREWERY LLC
Classification:	PERSONAL		AUBURN HILLS, 48326
County:	OAKLAND	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN
Assessment Unit:	CITY of AUBURN HILLS		1827 N. SQUIRREL ROAD
Village:	NONE		AUBURN HILLS, MI 48326
School District:	PONTIAC CITY SCHOOL DISTRICT		

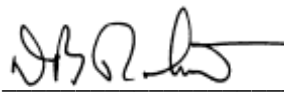
<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$95,170	\$584,570	\$584,570	\$489,400
2015	\$248,510	\$679,910	\$679,910	\$431,400
TAXABLE VALUE				
2014	\$95,170	\$584,570	\$584,570	\$489,400
2015	\$248,510	\$679,910	\$679,910	\$431,400

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0836

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-398-316	Property Owner:	TOYOTA INDUSTRIES COMM FINANCE
Classification:	PERSONAL		PO BOX 80615
County:	OAKLAND		INDIANAPOLIS, IN 46280
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$31,060	\$31,060	\$31,060
2016	\$79,770	\$106,290	\$106,290	\$26,520
TAXABLE VALUE				
2015	\$0	\$31,060	\$31,060	\$31,060
2016	\$79,770	\$106,290	\$106,290	\$26,520

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: 154-16-0839

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-268-540	Property Owner:	ELBA INC
Classification:	PERSONAL		1925 W MAPLE #3
County:	OAKLAND		TROY, MI 48083
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI
Village:	NONE		500 W. BIG BEAVER
School District:	TROY SCHOOL DISTRICT		TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$35,190	\$239,680	\$239,680	\$204,490
2015	\$43,990	\$244,950	\$244,950	\$200,960
2016	\$80,060	\$119,400	\$119,400	\$39,340
TAXABLE VALUE				
2014	\$35,190	\$239,680	\$239,680	\$204,490
2015	\$43,990	\$244,950	\$244,950	\$200,960
2016	\$80,060	\$119,400	\$119,400	\$39,340

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
Issued April 17, 2017**

Docket Number: **154-16-0840**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-378-780	Property Owner:	MARCY GREENBERT & CRAIG GOLDIN DDS
Classification:	PERSONAL		3415 LIVERNOIS
County:	OAKLAND		TROY, MI 48083
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$139,610	\$165,520	\$165,520	\$25,910
TAXABLE VALUE				
2015	\$139,610	\$165,520	\$165,520	\$25,910

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: 154-16-0842

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-332-800	Property Owner:	GRID 4 COMMUNICATIONS
Classification:	PERSONAL		2107 CROOKS
County:	OAKLAND		TROY, MI 48084
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$351,560	\$493,420	\$493,420	\$141,860
2015	\$439,450	\$481,920	\$481,920	\$42,470
2016	\$300,000	\$499,240	\$499,240	\$199,240
TAXABLE VALUE				
2014	\$351,560	\$493,420	\$493,420	\$141,860
2015	\$439,450	\$481,920	\$481,920	\$42,470
2016	\$300,000	\$499,240	\$499,240	\$199,240

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



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0843

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-408-315	Property Owner:	MAGNA SERVICES OF AMERICA
Classification:	PERSONAL	ATTN:	CAROL BENTLEY
County:	OAKLAND		750 TOWER DR. MC7000
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	TROY, MI 48098
Village:	NONE		LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$658,660	\$658,660	\$658,660
2015	\$0	\$672,210	\$672,210	\$672,210
TAXABLE VALUE				
2014	\$0	\$658,660	\$658,660	\$658,660
2015	\$0	\$672,210	\$672,210	\$672,210

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0844**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-342-380	Property Owner:	MANAGED WAY
Classification:	PERSONAL		319 EXECUTIVE
County:	OAKLAND		TROY, MI 48083
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	LAMPHERE PUBLIC SCHOOLS		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$71,520	\$157,260	\$157,260	\$85,740

TAXABLE VALUE				
2016	\$71,520	\$157,260	\$157,260	\$85,740

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0845**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-080-939	Property Owner:	DAKO NORTH AMERICA INC
Classification:	PERSONAL		DAFA0477
County:	WASHTENAW		12100 ANDREWS DR.
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	PLAIN CITY, OH 43064-9148
Village:	NONE		DAVID R. PETRAK
School District:	ANN ARBOR PUBLIC SCHOOLS		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$3,300	\$3,300	\$3,300
TAXABLE VALUE				
2014	\$0	\$3,300	\$3,300	\$3,300

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0846**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-080-311	Property Owner:	DUO SECURITY
Classification:	PERSONAL		123 N. ASHLEY ST. #200
County:	WASHTENAW		ANN ARBOR, MI 48104
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	
			DAVID R. PETRAK
Village:	NONE		P.O. BOX 8647
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48107-8647


<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$12,400	\$49,000	\$49,000	\$36,600
2015	\$100,000	\$146,400	\$146,400	\$46,400
TAXABLE VALUE				
2014	\$12,400	\$49,000	\$49,000	\$36,600
2015	\$100,000	\$146,400	\$146,400	\$46,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0847**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-080-866	Property Owner:	TEKWISSEN LLC
Classification:	PERSONAL		321 S. MAIN ST., STE 300
County:	WASHTENAW		ANN ARBOR, MI 48104
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID R. PETRAK
School District:	ANN ARBOR PUBLIC SCHOOLS		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$6,900	\$6,900	\$6,900
 TAXABLE VALUE				
2014	\$0	\$6,900	\$6,900	\$6,900

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0859

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	56-065-03-0868-000	Property Owner:	DENIS VENTURE
Classification:	REAL		32336 AVONDALE
County:	WAYNE		WESTLAND, MI 48186
Assessment Unit:	CITY of WESTLAND	Assessing Officer / Equalization Director:	JENNIFER E. NIEMAN
Village:	NONE		36300 WARREN
School District:	WAYNE-WESTLAND COMMUNIT		WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$45,230	\$45,230	\$45,230
TAXABLE VALUE				
2016	\$0	\$36,692	\$36,692	\$36,692

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
Issued April 17, 2017**

Docket Number: **154-16-0860**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-13-9888-2014-00-0	Property Owner:	MIDWEST NT1 LLC
Classification:	REAL		PO BOX 812277
County:	BERRIEN		BOCA RATON, FL 33487
Assessment Unit:	TWP of NEW BUFFALO	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID T. ROENICKE
School District:	NEW BUFFALO AREA SCHOOL D		17425 RED ARROW HIGHWAY
			NEW BUFFALO, MI 49117


<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$36,500	\$36,500	\$36,500
2015	\$0	\$35,600	\$35,600	\$35,600
TAXABLE VALUE				
2014	\$0	\$36,500	\$36,500	\$36,500
2015	\$0	\$35,600	\$35,600	\$35,600

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0863**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	16-11-47-500-100	Property Owner:	VACU COAT TECHNOLOGIES
Classification:	PERSONAL		33575 GIFTOS
County:	MACOMB		CLINTON TOWNSHIP, MI 48035
Assessment Unit:	TWP of CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	CLINTONDALE COMM SCHOOLS		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>
ASSESSED VALUE				
2015	\$56,600	\$124,800	\$124,800	\$68,200
2016	\$82,900	\$148,700	\$148,700	\$65,800
TAXABLE VALUE				
2015	\$56,600	\$124,800	\$124,800	\$68,200
2016	\$82,900	\$148,700	\$148,700	\$65,800

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0864

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	16-11-99-518-000	Property Owner:	VACU COAT TECHNOLOGIES
Classification:	PERSONAL-IFT		33575 GIFTOS
County:	MACOMB		CLINTON TOWNSHIP, MI 48035
Assessment Unit:	TWP of CLINTON	Assessing Officer / Equalization Director:	JAMES H. ELROD
Village:	NONE		40700 ROMEO PLANK ROAD
School District:	CLINTONDALE COMM SCHOOLS		CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$68,200	\$0	\$0	(\$68,200)
2016	\$65,800	\$0	\$0	(\$65,800)
TAXABLE VALUE				
2015	\$68,200	\$0	\$0	(\$68,200)
2016	\$65,800	\$0	\$0	(\$65,800)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0866

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	44-99-13-007-290	Property Owner:	MRI CONSULTANTS LLC
Classification:	PERSONAL		30785 STEPHENSON
County:	OAKLAND		MADISON HEIGHTS, MI 48071-1618
Assessment Unit:	CITY of MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	LAMPHERE PUBLIC SCHOOLS		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$134,430	\$69,370	\$69,370	(\$65,060)
2016	\$125,500	\$64,140	\$64,140	(\$61,360)
TAXABLE VALUE				
2015	\$134,430	\$69,370	\$69,370	(\$65,060)
2016	\$125,500	\$64,140	\$64,140	(\$61,360)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0867**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-025-740	Property Owner:	GODIVA CHOCOLATIER INC.
Classification:	PERSONAL		PO BOX 7000
County:	WASHTENAW		WYOMISSING, PA 19610-7000
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID R. PETRAK
School District:	ANN ARBOR PUBLIC SCHOOLS		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$51,100	\$58,400	\$58,400	\$7,300
2015	\$53,200	\$59,900	\$59,900	\$6,700
TAXABLE VALUE				
2014	\$51,100	\$58,400	\$58,400	\$7,300
2015	\$53,200	\$59,900	\$59,900	\$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.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0868

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-080-460	Property Owner:	HEALTHCARE SOLUTIONS
Classification:	PERSONAL	ATTN:	TAX DEPT.
County:	WASHTENAW	PO BOX:	9004
Assessment Unit:	CITY of ANN ARBOR	CLEARWATER, FL:	33758-9004
Village:	NONE	Assessing Officer / Equalization Director:	DAVID R. PETRAK
School District:	ANN ARBOR PUBLIC SCHOOLS	P.O. BOX:	8647
		ANN ARBOR, MI:	48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$10,000	\$83,400	\$83,400	\$73,400
2015	\$11,000	\$151,700	\$151,700	\$140,700
TAXABLE VALUE				
2014	\$10,000	\$83,400	\$83,400	\$73,400
2015	\$11,000	\$151,700	\$151,700	\$140,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0869**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-18-20-254-013	Property Owner:	US BANK NA
Classification:	REAL		3121 MICHELSON DR., SUITE 500
County:	KENT		IRVINE, CA 92612
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT A. ENGERSON
School District:	GRAND RAPIDS CITY SCH DIST		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$98,100	\$98,100	\$98,100
 TAXABLE VALUE				
2016	\$0	\$85,416	\$85,416	\$85,416


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: 154-16-0872

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	K-99-00-004-016	Property Owner:	MCCARBIDE TOOL CO.
Classification:	PERSONAL		28565 AUTOMOTION BLVD.
County:	OAKLAND		WIXOM, MI 48393
Assessment Unit:	TWP of LYON	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	SOUTH LYON COMMUNITY SCH		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$470,620	\$678,780	\$678,780	\$208,160
2015	\$641,660	\$675,360	\$675,360	\$33,700
2016	\$569,340	\$699,370	\$699,370	\$130,030
TAXABLE VALUE				
2014	\$470,620	\$678,780	\$678,780	\$208,160
2015	\$641,660	\$675,360	\$675,360	\$33,700
2016	\$569,340	\$699,370	\$699,370	\$130,030

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
Issued April 17, 2017**

Docket Number: **154-16-0873**

The State Tax Commission, at a meeting held on April 17, 2017, 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: 54-09-998-183-000 Classification: PERSONAL County: MECOSTA Assessment Unit: TWP of MECOSTA Village: NONE School District: MORLEY STANWOOD COMM SC	Property Owner: NESTLE WATERS NORTH AMERICA, INC. 900 LONG RIDGE RD., BLDG 2 STAMFORD, CT 06902-1138 Assessing Officer / Equalization Director: MICHELE G. GRAHAM 119729 11 MILE ROAD BIG RAPIDS, MI 49307
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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>
ASSESSED VALUE				
2016	\$0	\$2,327,400	\$2,327,400	\$2,327,400
 TAXABLE VALUE				
2016	\$0	\$2,327,400	\$2,327,400	\$2,327,400

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0874**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-500-712	Property Owner:	NEW CENTER ORAL MAXILLOFACIAL SURGERY
Classification:	PERSONAL		30555 GREENFIELD RD.
County:	OAKLAND		SOUTHFIELD, MI 48076
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$33,990	\$88,320	\$88,320	\$54,330
2016	\$37,400	\$83,950	\$83,950	\$46,550
TAXABLE VALUE				
2015	\$33,990	\$88,320	\$88,320	\$54,330
2016	\$37,400	\$83,950	\$83,950	\$46,550

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: 154-16-0875

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-65-014-144	Property Owner:	FIELD'S FIRE PROTECTION INC.
Classification:	PERSONAL-IFT		4303 40TH ST. SE
County:	KENT		KENTWOOD, MI 49512
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	EVAN A. JOHNSON
Village:	NONE		P.O. BOX 8848
School District:	KENTWOOD PUBLIC SCHOOLS		KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$54,500	\$54,500	\$54,500
TAXABLE VALUE				
2016	\$0	\$54,500	\$54,500	\$54,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0878**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-57-040-100	Property Owner:	AT&T SERVICES INC.
Classification:	PERSONAL		909 CHESTNUT ST., RM 36-M-1
County:	OAKLAND		ST. LOUIS, MO 63101
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	OAK PARK CITY SCHOOL DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$22,600	\$24,860	\$24,860	\$2,260
2015	\$17,750	\$32,760	\$32,760	\$15,010
TAXABLE VALUE				
2014	\$22,600	\$24,860	\$24,860	\$2,260
2015	\$17,750	\$32,760	\$32,760	\$15,010

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-16-0879

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	121-O40-042-006-00	Property Owner:	TIMOTHY & MINDY SCHIRMER
Classification:	REAL		1125 E. LINCOLN ST.
County:	IOSCO		EAST TAWAS, MI 48730
Assessment Unit:	CITY of EAST TAWAS	Assessing Officer / Equalization Director:	RHONDA L. SELLS
Village:	NONE		760 NEWMAN STREET, BOX 672
School District:	TAWAS AREA SCHOOLS		EAST TAWAS, MI 48730-0672

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$33,500	\$33,500	\$33,500
TAXABLE VALUE				
2016	\$0	\$29,609	\$29,609	\$29,609

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: 154-16-0890

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	4703-19-101-028	Property Owner:	RICHARD H. & BETTY DEBOLT
Classification:	REAL		8617 HIDDEN LK.
County:	LIVINGSTON		HOWELL, MI 48855
Assessment Unit:	TWP of DEERFIELD	Assessing Officer / Equalization Director:	TAMARA A. MATTIOLI
Village:	NONE		4492 CENTER ROAD
School District:	HOWELL PUBLIC SCHOOLS		LINDEN, MI 48451

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$64,613	\$0	\$0	(\$64,613)
2015	\$90,765	\$0	\$0	(\$90,765)
2016	\$98,679	\$0	\$0	(\$98,679)
TAXABLE VALUE				
2014	\$46,033	\$0	\$0	(\$46,033)
2015	\$46,769	\$0	\$0	(\$46,769)
2016	\$46,909	\$0	\$0	(\$46,909)

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
Issued April 17, 2017**

Docket Number: **154-16-0891**

The State Tax Commission, at a meeting held on April 17, 2017, 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: 4702-24-201-008	Property Owner: BETTY DEBOLT 8617 HIDDEN LAKE DR. HOWELL, MI 48855
Classification: REAL	
County: LIVINGSTON	Assessing Officer / Equalization Director: ALLAN J. BERG 6950 OWOSSO ROAD FOWLerville, MI 48836
Assessment Unit: TWP of COHOCTAH	
Village: NONE	
School District: HOWELL PUBLIC SCHOOLS	


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$64,613	\$64,613	\$64,613
2015	\$0	\$90,765	\$90,765	\$90,765
2016	\$0	\$98,679	\$98,679	\$98,679
TAXABLE VALUE				
2014	\$0	\$46,033	\$46,033	\$46,033
2015	\$0	\$46,769	\$46,769	\$46,769
2016	\$0	\$46,909	\$46,909	\$46,909

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
Issued April 17, 2017**

Docket Number: **154-16-0892**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	4703-19-101-026	Property Owner:	PAUL E. & KATHERINE L BROSKY
Classification:	REAL		8625 HIDDEN LK. DR.
County:	LIVINGSTON		HOWELL, MI 48855
Assessment Unit:	TWP of DEERFIELD	Assessing Officer / Equalization Director:	TAMARA A. MATTIOLI
Village:	NONE		4492 CENTER ROAD
School District:	HOWELL PUBLIC SCHOOLS		LINDEN, MI 48451

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$69,754	\$0	\$0	(\$69,754)
2015	\$99,260	\$0	\$0	(\$99,260)
2016	\$108,357	\$0	\$0	(\$108,357)
TAXABLE VALUE				
2014	\$67,705	\$0	\$0	(\$67,705)
2015	\$68,788	\$0	\$0	(\$68,788)
2016	\$68,994	\$0	\$0	(\$68,994)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0893**

The State Tax Commission, at a meeting held on April 17, 2017, 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: 4702-24-201-006	Property Owner: PAUL & KATHERINE BROSKY 8625 HIDDEN LK. DRIVE HOWELL, MI 48855
Classification: REAL	
County: LIVINGSTON	Assessing Officer / Equalization Director: ALLAN J. BERG 6950 OWOSSO ROAD FOWLerville, MI 48836
Assessment Unit: TWP of COHOCTAH	
Village: NONE	
School District: HOWELL PUBLIC SCHOOLS	


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$0	\$69,754	\$69,754	\$69,754
2015	\$0	\$99,260	\$99,260	\$99,260
2016	\$0	\$108,357	\$108,357	\$108,357
TAXABLE VALUE				
2014	\$0	\$67,705	\$67,705	\$67,705
2015	\$0	\$68,788	\$68,788	\$68,788
2016	\$0	\$68,994	\$68,994	\$68,994

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-16-0894**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	4703-19-101-027	Property Owner:	GARY WASLOWICZ
Classification:	REAL		8621 HIDDEN LK. DR.
County:	LIVINGSTON		HOWELL, MI 48855
Assessment Unit:	TWP of DEERFIELD	Assessing Officer / Equalization Director:	TAMARA A. MATTIOLI
Village:	NONE		4492 CENTER ROAD
School District:	HOWELL PUBLIC SCHOOLS		LINDEN, MI 48451


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$66,416	\$0	\$0	(\$66,416)
2015	\$92,838	\$0	\$0	(\$92,838)
2016	\$100,689	\$0	\$0	(\$100,689)
TAXABLE VALUE				
2014	\$64,290	\$0	\$0	(\$64,290)
2015	\$65,318	\$0	\$0	(\$65,318)
2016	\$65,513	\$0	\$0	(\$65,513)

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: 154-16-0895

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	4702-24-201-007	Property Owner:	GARY WASLOWICZ
Classification:	REAL		8621 HIDDEN LAKE DR.
County:	LIVINGSTON		HOWELL, MI 48855
Assessment Unit:	TWP of COHOCTAH	Assessing Officer / Equalization Director:	
			ALLAN J. BERG
Village:	NONE		6950 OWOSSO ROAD
School District:	HOWELL PUBLIC SCHOOLS		FOWLerville, MI 48836

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$66,416	\$66,416	\$66,416
2015	\$0	\$92,838	\$92,838	\$92,838
2016	\$0	\$100,689	\$100,689	\$100,689
TAXABLE VALUE				
2014	\$0	\$64,290	\$64,290	\$64,290
2015	\$0	\$65,318	\$65,318	\$65,318
2016	\$0	\$65,513	\$65,513	\$65,513

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
Issued April 17, 2017**

Docket Number: **154-17-0003**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	34-130-019-000-060-20	Property Owner:	MARGARET E. DYKHOUSE
Classification:	REAL		11350 BUTTON RD.
County:	IONIA		BELDING, MI 48809
Assessment Unit:	TWP of OTISCO	Assessing Officer / Equalization Director:	JUDY S. LINDBERG
Village:	NONE		9663 BUTTON ROAD
School District:	BELDING AREA SCHOOL DISTRI		BELDING, MI 48809

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$20,500	\$10,900	\$10,900	(\$9,600)

TAXABLE VALUE				
2015	\$19,972	\$9,975	\$9,975	(\$9,997)

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: 154-17-0007

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	62-18-35-200-006	Property Owner:	RANDY KING
Classification:	REAL		143 BAUMGARTNER
County:	NEWAYGO		EATONVILLE, WA 98328
Assessment Unit:	TWP of GARFIELD	Assessing Officer / Equalization Director:	MATTHEW S. FRAIN
Village:	NONE		7190 BINGHAM AVENUE
School District:	NEWAYGO PUBLIC SCHOOL DIS		NEWAYGO, MI 49337

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$24,000	\$19,700	\$19,700	(\$4,300)
2016	\$24,100	\$19,800	\$19,800	(\$4,300)
TAXABLE VALUE				
2015	\$10,072	\$5,749	\$5,749	(\$4,323)
2016	\$10,102	\$5,766	\$5,766	(\$4,336)

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: 154-17-0008

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	E 99-81-021-010	Property Owner:	KS AND C INDUSTRIES
Classification:	PERSONAL		2750 S. HANLEY RD.
County:	OAKLAND		ST. LOUIS, MO 63143-2705
Assessment Unit:	TWP of COMMERCE	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONS SCH DIST		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$8,240	\$8,240	\$8,240
TAXABLE VALUE				
2016	\$0	\$8,240	\$8,240	\$8,240

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



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0009**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	62-18-35-200-007	Property Owner:	VIOLET L. DUBUIS
Classification:	REAL		216 SW LEROY ST.
County:	NEWAYGO		WYOMING, MI 49548-4220
Assessment Unit:	TWP of GARFIELD	Assessing Officer / Equalization Director:	MATTHEW S. FRAIN
Village:	NONE		7190 BINGHAM AVENUE
School District:	NEWAYGO PUBLIC SCHOOL DIS		NEWAYGO, MI 49337

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$14,900	\$19,200	\$19,200	\$4,300
2016	\$14,900	\$19,300	\$19,300	\$4,400
TAXABLE VALUE				
2015	\$11,666	\$15,989	\$15,989	\$4,323
2016	\$11,700	\$16,036	\$16,036	\$4,336

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
Issued April 17, 2017**

Docket Number: **154-17-0010**

The State Tax Commission, at a meeting held on April 17, 2017, 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-11-22-476-005 Classification: REAL County: OAKLAND Assessment Unit: TWP of HIGHLAND Village: NONE School District: HURON VALLEY SCHOOLS	Property Owner: AYAD TOUBY 6185 ASHLAND ST. COMMERCE TOWNSHIP, MI 48382-3610 Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
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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>
ASSESSED VALUE				
2016	\$0	\$4,670	\$4,670	\$4,670
 TAXABLE VALUE				
2016	\$0	\$4,670	\$4,670	\$4,670

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

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0011

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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 11-23-277-005	Property Owner:	WAGERS FAMILY REVOCABLE LIVING TRUST
Classification:	REAL		2105 ELKHORN DR.
County:	OAKLAND		HIGHLAND, MI 48356
Assessment Unit:	TWP of HIGHLAND	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	HURON VALLEY SCHOOLS		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$92,150	\$92,150	\$92,150
TAXABLE VALUE				
2016	\$0	\$82,660	\$82,660	\$82,660

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0020**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-27-176-022	Property Owner:	ROSIE A. TURNER
Classification:	REAL		221 MICHIGAN AVE.
County:	OAKLAND		PONTIAC, MI 48342
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRIC		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$780	\$780	\$780
TAXABLE VALUE				
2016	\$0	\$780	\$780	\$780

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
Issued April 17, 2017**

Docket Number: **154-17-0021**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-31-277-021	Property Owner:	PATRICIA PEREZ DEL ANGEL
Classification:	REAL		178 PINGREE AVE.
County:	OAKLAND		PONTIAC, MI 48342
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRIC		PONTIAC, MI 48341


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$29,540	\$29,540	\$29,540
 TAXABLE VALUE				
2016	\$0	\$29,540	\$29,540	\$29,540

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0023

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-14-33-460-027	Property Owner:	FMCM CONSTRUCTION
Classification:	REAL		738 UNIVERSITY DR.
County:	OAKLAND		PONTIAC, MI 48342-1759
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRIC		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550
TAXABLE VALUE				
2016	\$0	\$1,550	\$1,550	\$1,550

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
Issued April 17, 2017**

Docket Number: **154-17-0026**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	64-19-04-108-022	Property Owner:	JOHNNY IRIZARRY
Classification:	REAL		478 HOWLAND AVE.
County:	OAKLAND		PONTIAC, MI 48341
Assessment Unit:	CITY of PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE. 1000 W
School District:	PONTIAC CITY SCHOOL DISTRIC		PONTIAC, MI 48341


YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$980	\$980	\$980
 TAXABLE VALUE				
2016	\$0	\$980	\$980	\$980

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0027**

The State Tax Commission, at a meeting held on April 17, 2017, 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: 64-19-05-255-007 Classification: REAL County: OAKLAND Assessment Unit: CITY of PONTIAC Village: NONE School District: PONTIAC CITY SCHOOL DISTRICT	Property Owner: ROBERT JONES 599 LUTHER AVE. PONTIAC, MI 48341 Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341
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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>
ASSESSED VALUE				
2016	\$0	\$900	\$900	\$900
 TAXABLE VALUE				
2016	\$0	\$900	\$900	\$900

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

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0029

Issued April 17, 2017

The State Tax Commission, at a meeting held on April 17, 2017, 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:	74-03-940-0045-000	Property Owner:	MARGARET CIECIEK
Classification:	REAL		1908 MICHIGAN
County:	SAINT CLAIR		MARYSVILLE, MI 48040
Assessment Unit:	CITY of MARYSVILLE	Assessing Officer / Equalization Director:	
Village:	NONE		ANN M. RATLIFF
School District:	MARYSVILLE PUBLIC SCH DIST		1111 DELAWARE AVE., BOX 389
			MARYSVILLE, MI 48040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$0	\$61,300	\$61,300	\$61,300
TAXABLE VALUE				
2016	\$0	\$47,522	\$47,522	\$47,522

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
Issued April 17, 2017**

Docket Number: **154-17-0032**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-92-623-070-70-00	Property Owner:	GLOBAL ADVANCED PRODUCTS
Classification:	PERSONAL		30707 COMMERCE
County:	MACOMB		CHESTERFIELD, MI 48051
Assessment Unit:	TWP of CHESTERFIELD	Assessing Officer / Equalization Director:	DEAN E. BABB
Village:	NONE		47275 SUGARBUSH RD.
School District:	NEW HAVEN COMMUNITY SCHO		CHESTERFIELD, MI 48047

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$589,131	\$932,074	\$932,074	\$342,943

TAXABLE VALUE				
2016	\$589,131	\$932,074	\$932,074	\$342,943

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
Issued April 17, 2017**

Docket Number: **154-17-0033**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	89-92-623-070-72-00	Property Owner:	GLOBAL ADVANCED PRODUCTS
Classification:	PERSONAL-IFT		30707 COMMERCE
County:	MACOMB		CHESTERFIELD, MI 48051
Assessment Unit:	TWP of CHESTERFIELD	Assessing Officer / Equalization Director:	DEAN E. BABB
Village:	NONE		47275 SUGARBUSH RD.
School District:	NEW HAVEN COMMUNITY SCHO		CHESTERFIELD, MI 48047

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2016	\$333,943	\$0	\$0	(\$333,943)

TAXABLE VALUE				
2016	\$333,943	\$0	\$0	(\$333,943)

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
Issued April 17, 2017**

Docket Number: **154-17-0034**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	08-06-900-010-00	Property Owner:	J-AD GRAPHICS INC.
Classification:	PERSONAL		PO BOX 188
County:	BARRY		HASTINGS, MI 49058
Assessment Unit:	TWP of HASTINGS	Assessing Officer / Equalization Director:	
Village:	NONE		OWEN R. SMITH, JR.
School District:	HASTINGS AREA SCHOOL DIST.		885 RIVER ROAD
			HASTINGS, MI 49058

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$155,000	\$455,500	\$455,500	\$300,500

TAXABLE VALUE				
2016	\$155,000	\$455,500	\$455,500	\$300,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0035**

The State Tax Commission, at a meeting held on April 17, 2017, 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: 08-06-993-001-00 Classification: PERSONAL-IFT County: BARRY Assessment Unit: TWP of HASTINGS Village: NONE School District: HASTINGS AREA SCHOOL DIST.	Property Owner: J-AD GRAPHICS INC. PO BOX 188 HASTINGS, MI 49058 Assessing Officer / Equalization Director: OWEN R. SMITH, JR. 885 RIVER ROAD HASTINGS, MI 49058
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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>
ASSESSED VALUE				
2016	\$300,500	\$0	\$0	(\$300,500)


TAXABLE VALUE				
2016	\$300,500	\$0	\$0	(\$300,500)

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 17, 2017**

Docket Number: **154-17-0039**

The State Tax Commission, at a meeting held on April 17, 2017, 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:	012-15-400-020-000	Property Owner:	PAUL SIEMAN
Classification:	REAL		9630 E. MONROE ROAD
County:	SHIAWASSEE		DURAND, MI 48429
Assessment Unit:	TWP of VERNON	Assessing Officer / Equalization Director:	MERILEE S. LAWSON
Village:	NONE		511 N. BRADY
School District:	DURAND AREA SCHOOLS		CORUNNA, MI 48817

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$75,900	\$75,900	\$75,900
 TAXABLE VALUE				
2016	\$0	\$73,575	\$73,575	\$73,575


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
Issued April 17, 2017**

Docket Number: **154-17-0042**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	58-55-59-00719-000	Property Owner:	EMILY & CHRISTOPHER HARTER
Classification:	REAL		31135 WELLINGTON, APT. 21105
County:	MONROE		NOVI, MI 48377
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	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$37,510	\$37,510	\$37,510
 TAXABLE VALUE				
2016	\$0	\$28,480	\$28,480	\$28,480


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
Issued April 17, 2017**

Docket Number: **154-17-0044**

The State Tax Commission, at a meeting held on April 17, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 4715-19-303-143	Property Owner: RICHARD G. & SUZANNE M. COWDREY 9952 TIOGA TRAIL PINCKNEY, MI 48169
Classification: REAL	
County: LIVINGSTON	Assessing Officer / Equalization Director: SUSAN J. MURRAY P.O. BOX 139 HAMBURG, MI 48139
Assessment Unit: TWP of HAMBURG	
Village: NONE	
School District: PINCKNEY COMMUNITY SCHOO	

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$0	\$103,860	\$103,860	\$103,860
 TAXABLE VALUE				
2016	\$0	\$91,252	\$91,252	\$91,252


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

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

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

