

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 October 30, 2017**

Docket Number: **154-17-0423**

The State Tax Commission, at a meeting held on October 30, 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:	33-19-10-90-917-386	Property Owner:	DOBERMAN TECHNOLOGIES LLC
Classification:	PERSONAL		205 N. MASON
County:	INGHAM		MASON, MI 48854
Assessment Unit:	CITY of MASON	Assessing Officer / Equalization Director:	HEIDI S. ROENICKE
Village:	NONE		201 W. ASH STREET, BOX 370
School District:	MASON PUBLIC SCHOOLS		MASON, MI 48854

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$68,050	\$43,980	\$43,980	(\$24,070)

TAXABLE VALUE				
2017	\$68,050	\$43,980	\$43,980	(\$24,070)

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 October 30, 2017**

Docket Number: **154-17-0445**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-43-436-380	Property Owner:	AURORA MEDI SPA
Classification:	PERSONAL		2111 MERRITT ROAD, SUITE 203
County:	INGHAM		EAST LANSING, MI 48823
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2016	\$1,300	\$0	\$0	(\$1,300)
2017	\$2,500	\$0	\$0	(\$2,500)
TAXABLE VALUE				
2016	\$1,300	\$0	\$0	(\$1,300)
2017	\$2,500	\$0	\$0	(\$2,500)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0447**

The State Tax Commission, at a meeting held on October 30, 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:	33-02-02-90-530-141	Property Owner:	NATIONAL UNCLAIMED FREIGHT FURNITURE
Classification:	PERSONAL		614 REMWAY
County:	INGHAM		POTTERVILLE, MI 48876
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$1,000	\$0	\$0	(\$1,000)

TAXABLE VALUE				
2017	\$1,000	\$0	\$0	(\$1,000)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0448**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-109	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$15,000	\$15,000	\$15,000
2017	\$0	\$9,600	\$9,600	\$9,600
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$15,000	\$15,000	\$15,000
2017	\$0	\$9,600	\$9,600	\$9,600

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 October 30, 2017**

Docket Number: **154-17-0449**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-110	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$4,500	\$4,500	\$4,500
2017	\$0	\$9,200	\$9,200	\$9,200
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$4,500	\$4,500	\$4,500
2017	\$0	\$9,200	\$9,200	\$9,200

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 October 30, 2017**

Docket Number: **154-17-0450**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-111	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$8,200	\$8,200	\$8,200
2017	\$0	\$13,500	\$13,500	\$13,500
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$8,200	\$8,200	\$8,200
2017	\$0	\$13,500	\$13,500	\$13,500

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 October 30, 2017**

Docket Number: **154-17-0451**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-112	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$11,100	\$11,100	\$11,100
2017	\$0	\$7,100	\$7,100	\$7,100
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$11,100	\$11,100	\$11,100
2017	\$0	\$7,100	\$7,100	\$7,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0452**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-113	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$5,800	\$5,800	\$5,800
2017	\$0	\$10,000	\$10,000	\$10,000
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$5,800	\$5,800	\$5,800
2017	\$0	\$10,000	\$10,000	\$10,000

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

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

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

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



Douglas B. Roberts
Chairperson



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

Docket Number: **154-17-0453**

Issued October 30, 2017

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-114	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$10,000	\$10,000	\$10,000
2017	\$0	\$13,900	\$13,900	\$13,900
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$10,000	\$10,000	\$10,000
2017	\$0	\$13,900	\$13,900	\$13,900

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
Issued October 30, 2017**

Docket Number: **154-17-0454**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-115	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$9,400	\$9,400	\$9,400
2017	\$0	\$8,900	\$8,900	\$8,900
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$9,400	\$9,400	\$9,400
2017	\$0	\$8,900	\$8,900	\$8,900

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
Issued October 30, 2017**

Docket Number: **154-17-0455**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-116	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$8,000	\$8,000	\$8,000
2017	\$0	\$11,400	\$11,400	\$11,400
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$8,000	\$8,000	\$8,000
2017	\$0	\$11,400	\$11,400	\$11,400

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 October 30, 2017**

Docket Number: **154-17-0456**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-117	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$8,000	\$8,000	\$8,000
2017	\$0	\$11,400	\$11,400	\$11,400
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$8,000	\$8,000	\$8,000
2017	\$0	\$11,400	\$11,400	\$11,400

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 October 30, 2017**

Docket Number: **154-17-0457**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-118	Property Owner:	NEW PAR dba VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 2549
County:	INGHAM		ADDISON, TX 75001
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
			DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$8,000	\$8,000	\$8,000
2017	\$0	\$11,400	\$11,400	\$11,400
TAXABLE VALUE				
2015	\$0	\$2,800	\$2,800	\$2,800
2016	\$0	\$8,000	\$8,000	\$8,000
2017	\$0	\$11,400	\$11,400	\$11,400

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 October 30, 2017**

Docket Number: **154-17-0458**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-09-231-200	Property Owner:	PAWNEE LEASING CORPORATION
Classification:	PERSONAL		C/O ADVANCED PROPERTY TAX COMP.
County:	INGHAM		1611 N. INTERSTATE 35E, STE 428
Assessment Unit:	CITY of EAST LANSING		CARROLLTON, TX 75006
		Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$8,500	\$0	\$0	(\$8,500)

TAXABLE VALUE				
2017	\$8,500	\$0	\$0	(\$8,500)

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 October 30, 2017**

Docket Number: **154-17-0459**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-50-645-800	Property Owner:	PEPSICO SALES, INC.
Classification:	PERSONAL		C/O GEORGE MCELROY & ASSOC., INC.
County:	INGHAM		PO BOX 565048
Assessment Unit:	CITY of EAST LANSING		DALLAS, TX 75356
		Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

TAXABLE VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

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 October 30, 2017**

Docket Number: **154-17-0462**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-43-436-360	Property Owner:	SPARTAN URGENT CARE
Classification:	PERSONAL		2111 MERRITT ROAD, SUITE 201
County:	INGHAM		EAST LANSING, MI 48823
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$10,200	\$0	\$0	(\$10,200)
2016	\$10,300	\$0	\$0	(\$10,300)
TAXABLE VALUE				
2015	\$10,200	\$0	\$0	(\$10,200)
2016	\$10,300	\$0	\$0	(\$10,300)

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 October 30, 2017**

Docket Number: **154-17-0463**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-41-711-460	Property Owner:	THERAPY TODAY
Classification:	PERSONAL		C/O LESLIE AULD
County:	INGHAM		4572 S. HAGARDORN RD., SUITE 1C
Assessment Unit:	CITY of EAST LANSING		EAST LANSING, MI 48823
		Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

TAXABLE VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

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 October 30, 2017**

Docket Number: **154-17-0465**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-55-017-031	Property Owner:	PRISCILLA WADE
Classification:	PERSONAL		BUILDING C-125
County:	INGHAM		411 WEST LAKE LANSING ROAD
Assessment Unit:	CITY of EAST LANSING	Assessing Officer / Equalization Director:	EAST LANSING, MI 48823
Village:	NONE		DAVID C. LEE
School District:	EAST LANSING SCHOOL DISTRI		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

TAXABLE VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

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 October 30, 2017**

Docket Number: **154-17-0466**

The State Tax Commission, at a meeting held on October 30, 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: 33-20-90-41-891-600 Classification: PERSONAL County: INGHAM Assessment Unit: CITY of EAST LANSING Village: NONE School District: EAST LANSING SCHOOL DISTRI	Property Owner: THE WESTERN & SOUTHERN LIFE INS. CO. C/O TAX DEPT. 400 BROADWAY, PO BOX 1075 CINCINNATI, OH 45201 Assessing Officer / Equalization Director: DAVID C. LEE 410 ABBOTT ROAD ROOM 109 EAST LANSING, MI 48823
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$5,100	\$0	\$0	(\$5,100)

TAXABLE VALUE				
2017	\$5,100	\$0	\$0	(\$5,100)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0467**

The State Tax Commission, at a meeting held on October 30, 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:	19-20-90-50-912-200	Property Owner:	XEROX FINANCIAL SVCS.
Classification:	PERSONAL		PROPERTY TAX XRX2-040A
County:	CLINTON		PO BOX 909
Assessment Unit:	CITY of EAST LANSING		WEBSTER, NY 14580
		Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOT ROAD ROOM 109
School District:	LANSING PUBLIC SCHOOL DIST		EAST LANSING, MI 48823-3388

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

TAXABLE VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

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 October 30, 2017**

Docket Number: **154-17-0468**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-50-912-000	Property Owner:	XEROX CORPORATION
Classification:	PERSONAL		PROPERTY TAX DEPARTMENT
County:	INGHAM		PO BOX 9601
Assessment Unit:	CITY of EAST LANSING		WEBSTER, NY 14580
		Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$140,300	\$75,500	\$75,500	(\$64,800)
2016	\$160,300	\$156,700	\$156,700	(\$3,600)
2017	\$119,800	\$141,900	\$141,900	\$22,100
TAXABLE VALUE				
2015	\$140,300	\$75,500	\$75,500	(\$64,800)
2016	\$160,300	\$156,700	\$156,700	(\$3,600)
2017	\$119,800	\$141,900	\$141,900	\$22,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0469**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-50-912-100	Property Owner:	XEROX CORPORATION
Classification:	PERSONAL		PROPERTY TAX DEPARTMENT
County:	INGHAM		PO BOX 9601
Assessment Unit:	CITY of EAST LANSING		WEBSTER, NY 14580
		Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	LANSING PUBLIC SCHOOL DIST		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$15,900	\$7,300	\$7,300	(\$8,600)
2016	\$7,800	\$6,600	\$6,600	(\$1,200)
2017	\$7,500	\$5,000	\$5,000	(\$2,500)
TAXABLE VALUE				
2015	\$15,900	\$7,300	\$7,300	(\$8,600)
2016	\$7,800	\$6,600	\$6,600	(\$1,200)
2017	\$7,500	\$5,000	\$5,000	(\$2,500)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0470**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-50-912-300	Property Owner:	XEROX FINANCIAL SERVICES
Classification:	PERSONAL		PROPERTY TAX XRX2-040A
County:	INGHAM		PO BOX 909
Assessment Unit:	CITY of EAST LANSING		WEBSTER, NY 14580
		Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$0	\$400	\$400	\$400
2016	\$22,500	\$24,700	\$24,700	\$2,200
2017	\$17,700	\$32,800	\$32,800	\$15,100
TAXABLE VALUE				
2015	\$0	\$400	\$400	\$400
2016	\$22,500	\$24,700	\$24,700	\$2,200
2017	\$17,700	\$32,800	\$32,800	\$15,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0471**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-50-912-400	Property Owner:	XEROX FINANCIAL SERVICES
Classification:	PERSONAL		PROPERTY TAX XRX2-040A
County:	INGHAM		PO BOX 909
Assessment Unit:	CITY of EAST LANSING		WEBSTER, NY 14580
		Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	LANSING PUBLIC SCHOOL DIST		EAST LANSING, MI 48823

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$8,700	\$8,700	\$8,700
2016	\$28,400	\$23,500	\$23,500	(\$4,900)
2017	\$22,100	\$17,300	\$17,300	(\$4,800)
TAXABLE VALUE				
2015	\$0	\$8,700	\$8,700	\$8,700
2016	\$28,400	\$23,500	\$23,500	(\$4,900)
2017	\$22,100	\$17,300	\$17,300	(\$4,800)

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
Issued October 30, 2017**

Docket Number: **154-17-0472**

The State Tax Commission, at a meeting held on October 30, 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:	19-20-90-50-912-500	Property Owner:	XEROX FINANCIAL SERVICES
Classification:	PERSONAL		PROPERTY TAX DEPT XRX2-040A
County:	CLINTON		PO BOX 909
Assessment Unit:	CITY of EAST LANSING		WEBSTER, NY 14580
Village:	NONE	Assessing Officer / Equalization Director:	DAVID C. LEE
School District:	LANSING PUBLIC SCHOOL DIST		410 ABBOT ROAD ROOM 109
			EAST LANSING, MI 48823-3388

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$0	\$8,900	\$8,900	\$8,900
2016	\$5,600	\$6,500	\$6,500	\$900
2017	\$5,300	\$7,500	\$7,500	\$2,200
TAXABLE VALUE				
2015	\$0	\$8,900	\$8,900	\$8,900
2016	\$5,600	\$6,500	\$6,500	\$900
2017	\$5,300	\$7,500	\$7,500	\$2,200

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 October 30, 2017**

Docket Number: **154-17-0477**

The State Tax Commission, at a meeting held on October 30, 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:	33-20-90-51-489-000	Property Owner:	MANAGEMENT INTERNATIONAL INC.
Classification:	PERSONAL		C/O EDWARD CHURCH
County:	INGHAM		6200 W. GOLFRIDGE DR.
Assessment Unit:	CITY of EAST LANSING		EAST LANSING, MI 48823
		Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		410 ABBOTT ROAD ROOM 109
School District:	EAST LANSING SCHOOL DISTRI		EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$6,000	\$0	\$0	(\$6,000)

TAXABLE VALUE				
2017	\$6,000	\$0	\$0	(\$6,000)

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 October 30, 2017**

Docket Number: **154-17-0478**

The State Tax Commission, at a meeting held on October 30, 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: 19-06-90-109-010 Classification: PERSONAL County: MACOMB Assessment Unit: TWP of LENOX Village: NONE School District: NEW HAVEN COMMUNITY SCHO	Property Owner: WASTE MANAGEMENT OF MICHIGAN PO BOX 802206 DALLAS, TX 75380 Assessing Officer / Equalization Director: THOMAS D. MONCHAK 63775 GRATIOT LENOX, MI 48050
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$25,500	\$25,500	\$25,500
 TAXABLE VALUE				
2017	\$0	\$25,500	\$25,500	\$25,500

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 October 30, 2017**

Docket Number: **154-17-0479**

The State Tax Commission, at a meeting held on October 30, 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:	22-002-129-009-00	Property Owner:	MAR LI LLC
Classification:	REAL		126 WOODWARD AVENUE
County:	DICKINSON		IRON MOUNTAIN, MI 49801
Assessment Unit:	TWP of BREITUNG	Assessing Officer / Equalization Director:	JOAN K. NELSON
Village:	NONE		3851 MENOMINEE
School District:	BREITUNG TWP SCHOOL DISTRI		QUINNESEC, MI 49876

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$264,800	\$188,800	\$188,800	(\$76,000)
2016	\$264,800	\$188,800	\$188,800	(\$76,000)
TAXABLE VALUE				
2015	\$232,996	\$165,926	\$165,926	(\$67,070)
2016	\$233,694	\$166,624	\$166,624	(\$67,070)

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 October 30, 2017**

Docket Number: **154-17-0480**

The State Tax Commission, at a meeting held on October 30, 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: 440-33661-16 Classification: PERSONAL-IFT County: MACOMB Assessment Unit: CITY of FRASER Village: NONE School District: FRASER PUBLIC SCHOOLS	Property Owner: COMPLETE PROTOTYPE SERVICES INC. 33661 JAMES J PROMPO FRASER, MI 48026 Assessing Officer / Equalization Director: DEBRA J. KOPP 33000 GARFIELD ROAD FRASER, MI 48026
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$70,870	\$0	\$0	(\$70,870)

TAXABLE VALUE				
2017	\$70,870	\$0	\$0	(\$70,870)

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

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

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

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



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued February 13, 2018

Docket Number: 154-17-0481

The State Tax Commission, at a meeting held on October 30, 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:	58-55-49-01083-000	Property Owner:	98 WINCHESTER LLC
Classification:	REAL		6055 OUTPOST RD.
County:	MONROE		SYLVANIA, OH 43560
Assessment Unit:	CITY of MONROE	Assessing Officer / Equalization Director:	
Village:	NONE		SAMUEL J. GUICH
School District:	MONROE PUBLIC SCHOOLS		120 E. FIRST STREET
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$146,390	\$156,240	\$156,240	\$9,850
2016	\$142,900	\$152,480	\$152,480	\$9,580
2017	\$138,980	\$148,230	\$148,230	\$9,250
TAXABLE VALUE				
2015	\$146,390	\$156,240	\$156,240	\$9,850
2016	\$142,900	\$152,480	\$152,480	\$9,580
2017	\$138,980	\$148,230	\$148,230	\$9,250

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

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

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

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

Reason for Amendment:

The State Tax Commission determined to approve the change in the Original Assessed and Requested Assessed and Net Increase/Decrease Value for the 2015, 2016, and 2017 tax years.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0482**

The State Tax Commission, at a meeting held on October 30, 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:	61-21-900-351-0005-00	Property Owner:	DIVERSIFIED MACHINE MONTAGUE LLC
Classification:	PERSONAL		300 GALLERIA OFFICENTER STE 501
County:	MUSKEGON		SOUTHFIELD, MI 48034
Assessment Unit:	CITY of MONTAGUE	Assessing Officer / Equalization Director:	
Village:	NONE		DENNIS W. BURNS
School District:	MONTAGUE AREA PUBLIC SCHO		8778 FERRY STREET
			MONTAGUE, MI 49437

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$5,798,000	\$2,143,600	\$2,143,600	(\$3,654,400)

TAXABLE VALUE				
2017	\$5,798,000	\$2,143,600	\$2,143,600	(\$3,654,400)

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 October 30, 2017**

Docket Number: **154-17-0483**

The State Tax Commission, at a meeting held on October 30, 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: 16-11-48-401-635 Classification: PERSONAL County: MACOMB Assessment Unit: TWP of CLINTON Village: NONE School District: CHIPPEWA VALLEY SCHOOLS	Property Owner: UNIVERSITY LENDING 42452 HAYES STE 1 CLINTON TOWNSHIP, MI 48038 Assessing Officer / Equalization Director: JAMES H. ELROD 40700 ROMEO PLANK ROAD CLINTON TWP, MI 48038
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$61,700	\$101,300	\$101,300	\$39,600
 TAXABLE VALUE				
2017	\$61,700	\$101,300	\$101,300	\$39,600

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 October 30, 2017**

Docket Number: **154-17-0487**

The State Tax Commission, at a meeting held on October 30, 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:	46-999-00-3800-000	Property Owner:	JACOBSEN INDUSTRIES, INC.
Classification:	PERSONAL		12173 MARKET ST.
County:	WAYNE		LIVONIA, MI 48150
Assessment Unit:	CITY of LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$520,000	\$662,640	\$662,640	\$142,640
2016	\$520,000	\$674,010	\$674,010	\$154,010
2017	\$608,200	\$638,600	\$638,600	\$30,400
TAXABLE VALUE				
2015	\$520,000	\$662,640	\$662,640	\$142,640
2016	\$520,000	\$674,010	\$674,010	\$154,010
2017	\$608,200	\$638,600	\$638,600	\$30,400

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 October 30, 2017**

Docket Number: **154-17-0488**

The State Tax Commission, at a meeting held on October 30, 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:	46-999-00-3980-000	Property Owner:	K-INDUSTRIAL, LLC
Classification:	PERSONAL		12321 STARK RD.
County:	WAYNE		LIVONIA, MI 48150
Assessment Unit:	CITY of LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN
Village:	NONE		33000 CIVIC CENTER DRIVE
School District:	LIVONIA PUBLIC SCHOOLS		LIVONIA, MI 48154

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$20,000	\$62,890	\$62,890	\$42,890
2016	\$19,940	\$55,110	\$55,110	\$35,170
2017	\$19,900	\$48,800	\$48,800	\$28,900
TAXABLE VALUE				
2015	\$20,000	\$62,890	\$62,890	\$42,890
2016	\$19,940	\$55,110	\$55,110	\$35,170
2017	\$19,900	\$48,800	\$48,800	\$28,900

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
Issued October 30, 2017**

Docket Number: **154-17-0497**

The State Tax Commission, at a meeting held on October 30, 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:	74-06-999-0582-001	Property Owner:	HUNTINGTON TECHNOLOGY FINANCE & SUBS
Classification:	PERSONAL		2285 FRANKLIN ROAD
County:	SAINT CLAIR		PO BOX 2017
Assessment Unit:	CITY of PORT HURON		BLOOMFIELD HILLS, MI 48302
		Assessing Officer / Equalization Director:	RYAN P. PORTE
Village:	NONE		100 MCMORRAN BOULEVARD
School District:	PORT HURON AREA SCHOOL DI		PORT HURON, MI 48060

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$1,886,200	\$0	\$0	(\$1,886,200)

TAXABLE VALUE				
2017	\$1,886,200	\$0	\$0	(\$1,886,200)

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 October 30, 2017**

Docket Number: **154-17-0498**

The State Tax Commission, at a meeting held on October 30, 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:	33-02-02-90-526-800	Property Owner:	STEPHAN ACCOUNTING & TAX
Classification:	PERSONAL		1444 MICHIGAN ST. NE, STE 5
County:	INGHAM		GRAND RAPIDS, MI 49503
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	DAVID C. LEE
Village:	NONE		5151 MARSH ROAD
School District:	OKEMOS PUBLIC SCHOOLS		OKEMOS, MI 48864

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$300	\$0	\$0	(\$300)

TAXABLE VALUE				
2017	\$300	\$0	\$0	(\$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 October 30, 2017**

Docket Number: **154-17-0500**

The State Tax Commission, at a meeting held on October 30, 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:	41-22-18-101-020	Property Owner:	JON A. & SANDRA R. GOOD LIVING TRUST
Classification:	REAL		7610 DIVISION AVE., SE
County:	KENT		BYRON CENTER, MI 49315
Assessment Unit:	TWP of GAINES	Assessing Officer / Equalization Director:	TERESA M. ZIMMERMAN
Village:	NONE		8555 KALAMAZOO AVENUE S.E.
School District:	KENTWOOD PUBLIC SCHOOLS		CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$146,100	\$190,900	\$190,900	\$44,800

TAXABLE VALUE				
2017	\$146,100	\$190,900	\$190,900	\$44,800

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
Issued October 30, 2017**

Docket Number: **154-17-0502**

The State Tax Commission, at a meeting held on October 30, 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:	71-999-99-2006-085	Property Owner:	IKEA - CANTON
Classification:	PERSONAL		420 ALAN WOOD ROAD
County:	WAYNE		CONSHOHOCKEN, PA 19428
Assessment Unit:	TWP of CANTON	Assessing Officer / Equalization Director:	
Village:	NONE		AARON P. POWERS
School District:	PLYMOUTH CANTON COMM SCH		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$2,262,300	\$3,036,520	\$3,036,520	\$774,220
2016	\$2,721,580	\$3,683,120	\$3,683,120	\$961,540
2017	\$2,608,590	\$3,461,610	\$3,461,610	\$853,020
TAXABLE VALUE				
2015	\$2,262,300	\$3,036,520	\$3,036,520	\$774,220
2016	\$2,721,580	\$3,683,120	\$3,683,120	\$961,540
2017	\$2,608,590	\$3,461,610	\$3,461,610	\$853,020

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 October 30, 2017**

Docket Number: **154-17-0503**

The State Tax Commission, at a meeting held on October 30, 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:	76-090-900-000-040-00	Property Owner:	THUMB ELECTRIC CO-OP
Classification:	PERSONAL-UTILITY		2231 MAIN ST.
County:	SANILAC		UBLY, MI 48475
Assessment Unit:	TWP of EVERGREEN	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID L. MCARTHUR
School District:	CASS CITY PUBLIC SCHOOLS		3350 ROBINSON ROAD
			SNOVER, MI 48472

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$18,051	\$18,051	\$18,051
 TAXABLE VALUE				
2017	\$0	\$18,051	\$18,051	\$18,051

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 October 30, 2017**

Docket Number: **154-17-0504**

The State Tax Commission, at a meeting held on October 30, 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:	99-05-653-785	Property Owner:	GENERAL ELECTRIC CREDIT CORP OF TN
Classification:	PERSONAL	ATTN:	RACHEL ROPER
County:	MACOMB	PO BOX:	802146
Assessment Unit:	CITY of WARREN	CHICAGO, IL:	60680
Village:	NONE	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH
School District:	WARREN WOODS PUBLIC SCHO	ONE CITY SQUARE, STE. 310	WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$932,176	\$949,865	\$949,865	\$17,689
2016	\$795,913	\$661,579	\$661,579	(\$134,334)
TAXABLE VALUE				
2015	\$932,176	\$949,865	\$949,865	\$17,689
2016	\$795,913	\$661,579	\$661,579	(\$134,334)

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 October 30, 2017**

Docket Number: **154-17-0508**

The State Tax Commission, at a meeting held on October 30, 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:	58-55-69-0659-046	Property Owner:	ICEBERG REALTY, LLC
Classification:	REAL		111 N. TELEGRAPH ROAD
County:	MONROE		MONROE, MI 48162
Assessment Unit:	CITY of MONROE	Assessing Officer / Equalization Director:	
			SAMUEL J. GUICH
Village:	NONE		120 E. FIRST STREET
School District:	MONROE PUBLIC SCHOOLS		MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$207,060	\$198,290	\$198,290	(\$8,770)
2016	\$203,140	\$194,630	\$194,630	(\$8,510)
2017	\$208,910	\$200,080	\$200,080	(\$8,830)
TAXABLE VALUE				
2015	\$207,060	\$198,290	\$198,290	(\$8,770)
2016	\$203,140	\$194,630	\$194,630	(\$8,510)
2017	\$204,960	\$196,130	\$196,130	(\$8,830)

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
Issued October 30, 2017**

Docket Number: **154-17-0510**

The State Tax Commission, at a meeting held on October 30, 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:	28-07-276-067-00	Property Owner:	SAMANTHA VISURI
Classification:	REAL		1602 ROUND LAKE RD.
County:	GRAND TRAVERSE		INTERLOCHEN, MI 49643
Assessment Unit:	TWP of GREEN LAKE	Assessing Officer / Equalization Director:	WILLIAM H. MUHA
Village:	NONE		9394 10TH STREET
School District:	TRAVERSE CITY SCHOOL DIST.		INTERLOCHEN, MI 49643

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$96,000	\$96,000	\$96,000
 TAXABLE VALUE				
2017	\$0	\$83,799	\$83,799	\$83,799

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 October 30, 2017**

Docket Number: **154-17-0511**

The State Tax Commission, at a meeting held on October 30, 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:	17-000-17843-00	Property Owner:	MARIAN FISH
Classification:	REAL		815 NEIER
County:	ISABELLA		MT. PLEASANT, MI 48858
Assessment Unit:	CITY of MOUNT PLEASANT	Assessing Officer / Equalization Director:	CHRISTOPHER COUCKE
Village:	NONE		320 W. BROADWAY
School District:	MT PLEASANT CITY SCHOOL DIS		MT. PLEASANT, MI 48858

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$90,600	\$59,700	\$59,700	(\$30,900)

TAXABLE VALUE				
2015	\$89,001	\$58,101	\$58,101	(\$30,900)

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
Issued October 30, 2017**

Docket Number: **154-17-0519**

The State Tax Commission, at a meeting held on October 30, 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:	3905-14-385-062	Property Owner:	LISA WALLI
Classification:	REAL		101 MUIRPHY'S CIR
County:	KALAMAZOO		KALAMAZOO, MI 49009
Assessment Unit:	TWP of OSHTEMO	Assessing Officer / Equalization Director:	KRISTINE M. BIDDLE
Village:	NONE		7275 W. MAIN STREET
School District:	KALAMAZOO CITY SCHOOL DIST		KALAMAZOO, MI 49009-9334

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$102,900	\$102,900	\$102,900
 TAXABLE VALUE				
2017	\$0	\$102,900	\$102,900	\$102,900

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

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

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

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

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



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 22, 2018

Docket Number: 154-17-0520

The State Tax Commission, at a meeting held on October 30, 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:	10-90012-105-A	Property Owner:	MANN + HUMMEL USA, INC.
Classification:	PERSONAL		6400 S. SPRINKLE RD.
County:	KALAMAZOO		KALAMAZOO, MI 49002
Assessment Unit:	CITY of PORTAGE	Assessing Officer / Equalization Director:	EDWARD K. VANDERVRIES
Village:	NONE		7900 S. WESTNEDGE AVENUE
School District:	PORTAGE PUBLIC SCHOOLS		PORTAGE, MI 49002

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$536,900	\$1,984,200	\$1,984,200	\$1,447,300

TAXABLE VALUE				
2017	\$536,900	\$1,984,200	\$1,984,200	\$1,447,300

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 373-4400.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

Reason for Amendment:

The State Tax Commission determined to approve the change in the Original Assessed and Taxable Value and Requested Assessed and Taxable Value and Net Increase/Decrease Value for the 2017 tax year.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0521**

The State Tax Commission, at a meeting held on October 30, 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: 33-20-90-55-017-067 Classification: PERSONAL County: INGHAM Assessment Unit: CITY of EAST LANSING Village: NONE School District: EAST LANSING SCHOOL DISTRI	Property Owner: MICHIGAN THERAPY CENTER 2111 MERRITT ROAD EAST LANSING, MI 48823 Assessing Officer / Equalization Director: DAVID C. LEE 410 ABBOTT ROAD ROOM 109 EAST LANSING, MI 48823
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

TAXABLE VALUE				
2017	\$1,300	\$0	\$0	(\$1,300)

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 October 30, 2017**

Docket Number: **154-17-0522**

The State Tax Commission, at a meeting held on October 30, 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:	33-01-01-27-177-221	Property Owner:	KORY SCHRAUBEN
Classification:	REAL		1116 EDISON AVE.
County:	INGHAM		LANSING, MI 48910
Assessment Unit:	CITY of LANSING	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		124 W. MICHIGAN AVE 3RD FLOOR
School District:	LANSING PUBLIC SCHOOL DIST		LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$37,700	\$37,700	\$37,700
 TAXABLE VALUE				
2017	\$0	\$34,509	\$34,509	\$34,509

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



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0523

Issued November 13, 2017

The State Tax Commission, at a meeting held on October 30, 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:	60-003-013-000-800-00	Property Owner:	GEORGE JIMKOSKI
Classification:	REAL		12559 JOSEPH LANE
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 SCHOOLS		ATLANTA, MI 49709

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$61,200	\$52,600	\$52,600	(\$8,600)
2016	\$68,200	\$57,100	\$57,100	(\$11,100)
2017	\$68,900	\$60,000	\$60,000	(\$8,900)
TAXABLE VALUE				
2015	\$54,709	\$50,394	\$50,394	(\$4,315)
2016	\$54,873	\$50,545	\$50,545	(\$4,328)
2017	\$55,366	\$51,000	\$51,000	(\$4,366)

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

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

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

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

Reason for Amendment:

The State Tax Commission determined to approve the change in the Original Taxable Value and Net Increase/Decrease Value for the 2015 Tax Year.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0524**

The State Tax Commission, at a meeting held on October 30, 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:	08-03-31-310-041	Property Owner:	ANDREW & LINDSAY LUDLOW
Classification:	REAL		8258 WEBSTER DR.
County:	WASHTENAW		DEXTER, MI 48130
Assessment Unit:	CITY of DEXTER	Assessing Officer / Equalization Director:	
Village:	NONE		CHRISTOPHER R. RENIUS
School District:	DEXTER COMMUNITY SCHOOL D		8140 MAIN STREET
			DEXTER, MI 48130

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$127,800	\$127,800	\$127,800
 TAXABLE VALUE				
2017	\$0	\$123,700	\$123,700	\$123,700

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0527**

The State Tax Commission, at a meeting held on October 30, 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:	97-00-00-00-000-334	Property Owner:	PENFORD PRODUCTS CO.
Classification:	UTILITY		5 WESTBROOK CORPORATE CENTER
County:	STATE ASSESSED		WESTCHESTER, IL 60154
Assessment Unit:	of STATE OF MICHIGAN	Assessing Officer / Equalization Director:	STATE OF MICHIGAN
Village:	NONE		
School District:	STATE OF MICHIGAN		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$17,625	\$0	\$0	(\$17,625)

TAXABLE VALUE				
2017	\$17,625	\$0	\$0	(\$17,625)

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 October 30, 2017**

Docket Number: **154-17-0529**

The State Tax Commission, at a meeting held on October 30, 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:	19-050-252-000-042-00	Property Owner:	WILLIAM L. & GRETCHEN R. PETERSON
Classification:	REAL		3463 TWILIGHT LN.
County:	CLINTON		LANSING, MI 48906
Assessment Unit:	TWP of DEWITT	Assessing Officer / Equalization Director:	LAURA L. TAFELSKY
Village:	NONE		1401 W. HERBISON ROAD
School District:	DEWITT PUBLIC SCHOOLS		DEWITT, MI 48820

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$79,400	\$79,400	\$79,400
 TAXABLE VALUE				
2017	\$0	\$79,400	\$79,400	\$79,400

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.

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 October 30, 2017**

Docket Number: **154-17-0531**

The State Tax Commission, at a meeting held on October 30, 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:	3905-34-330-014	Property Owner:	TIMOTHY G. MILLER
Classification:	REAL		4310 S. 7TH ST.
County:	KALAMAZOO		KALAMAZOO, MI 49009
Assessment Unit:	TWP of OSHTEMO	Assessing Officer / Equalization Director:	
			KRISTINE M. BIDDLE
Village:	NONE		7275 W. MAIN STREET
School District:	KALAMAZOO CITY SCHOOL DIST		KALAMAZOO, MI 49009-9334

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$124,500	\$120,600	\$120,600	(\$3,900)
2016	\$108,800	\$106,600	\$106,600	(\$2,200)
2017	\$105,900	\$105,900	\$105,900	\$0
TAXABLE VALUE				
2015	\$80,467	\$77,933	\$77,933	(\$2,534)
2016	\$61,843	\$59,302	\$59,302	(\$2,541)
2017	\$61,367	\$59,836	\$59,836	(\$1,531)

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 October 30, 2017**

Docket Number: **154-17-0532**

The State Tax Commission, at a meeting held on October 30, 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:	3905-34-455-001	Property Owner:	JUDY L. VANDEN BERG
Classification:	REAL		4147 S 7TH ST.
County:	KALAMAZOO		KALAMAZOO, MI 49009
Assessment Unit:	TWP of OSHTEMO	Assessing Officer / Equalization Director:	
Village:	NONE		KRISTINE M. BIDDLE
School District:	KALAMAZOO CITY SCHOOL DIST		7275 W. MAIN STREET
			KALAMAZOO, MI 49009-9334

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$107,800	\$111,700	\$111,700	\$3,900
2016	\$107,800	\$111,700	\$111,700	\$3,900
2017	\$111,700	\$111,700	\$111,700	\$0
TAXABLE VALUE				
2015	\$29,768	\$30,845	\$30,845	\$1,077
2016	\$29,857	\$30,937	\$30,937	\$1,080
2017	\$31,925	\$31,215	\$31,215	(\$710)

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 October 30, 2017**

Docket Number: **154-17-0534**

The State Tax Commission, at a meeting held on October 30, 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:	25-05-15-626-009	Property Owner:	ROBERT & DONNA TARSI
Classification:	REAL		1051 BLUEBELL LANE
County:	GENESEE		DAVISON, MI 48423
Assessment Unit:	TWP of DAVISON	Assessing Officer / Equalization Director:	HEATHER J. MACDERMAID
Village:	NONE		1280 N. IRISH ROAD
School District:	DAVISON COMMUNITY SCHOOL		DAVISON, MI 48423

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$67,800	\$67,800	\$67,800
 TAXABLE VALUE				
2017	\$0	\$50,998	\$50,998	\$50,998

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 October 30, 2017**

Docket Number: **154-17-0537**

The State Tax Commission, at a meeting held on October 30, 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:	5740-10-441-0	Property Owner:	KERRY BLACKIE
Classification:	REAL		6858 MORGAN RD E
County:	CALHOUN		BATTLE CREEK, MI 49017
Assessment Unit:	CITY of BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON
Village:	NONE		10 N. DIVISION STREET STE. 104
School District:	BATTLE CREEK PUBLIC SCHOOL		BATTLE CREEK, MI 49016-1717

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$19,659	\$19,659	\$19,659
 TAXABLE VALUE				
2017	\$0	\$14,349	\$14,349	\$14,349

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

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

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 October 30, 2017**

Docket Number: **154-17-0538**

The State Tax Commission, at a meeting held on October 30, 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:	4-084500000	Property Owner:	BETH ANN MERCER
Classification:	REAL		905 MAPLE AVE.
County:	JACKSON		JACKSON, MI 49203
Assessment Unit:	CITY of JACKSON	Assessing Officer / Equalization Director:	JASON M. YOAKAM
Village:	NONE		161 W. MICHIGAN AVENUE
School District:	JACKSON PUBLIC SCHOOLS		JACKSON, MI 49201

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$13,050	\$13,050	\$13,050
 TAXABLE VALUE				
2017	\$0	\$10,119	\$10,119	\$10,119

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 October 30, 2017**

Docket Number: **154-17-0539**

The State Tax Commission, at a meeting held on October 30, 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:	10-00016-030-E	Property Owner:	FLAGSTAR BANK, FSB
Classification:	REAL		5151 CORPORATE DR.
County:	KALAMAZOO		TROY, MI 48098
Assessment Unit:	CITY of PORTAGE	Assessing Officer / Equalization Director:	
			EDWARD K. VANDERVRIES
Village:	NONE		7900 S. WESTNEDGE AVENUE
School District:	PORTAGE PUBLIC SCHOOLS		PORTAGE, MI 49002

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$272,000	\$421,900	\$421,900	\$149,900

TAXABLE VALUE				
2017	\$248,553	\$398,453	\$398,453	\$149,900

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
Issued October 30, 2017**

Docket Number: **154-17-0540**

The State Tax Commission, at a meeting held on October 30, 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:	23-07-12-351-009	Property Owner:	JEREMY & AMANDA HARMAN
Classification:	REAL		53445 MARIAN DR.
County:	MACOMB		SHELBY TOWNSHIP, MI 48315
Assessment Unit:	TWP of SHELBY	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$144,800	\$144,800	\$144,800
 TAXABLE VALUE				
2017	\$0	\$116,807	\$116,807	\$116,807

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 October 30, 2017**

Docket Number: **154-17-0541**

The State Tax Commission, at a meeting held on October 30, 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:	99-06-733-084	Property Owner:	AMC WARREN, INC.
Classification:	PERSONAL		27860 FRANKLIN RD.
County:	MACOMB		SOUTHFIELD, MI 48034
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$145,000	\$200,983	\$200,983	\$55,983
 TAXABLE VALUE				
2017	\$145,000	\$200,983	\$200,983	\$55,983

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 October 30, 2017**

Docket Number: **154-17-0542**

The State Tax Commission, at a meeting held on October 30, 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:	99-00-039-028	Property Owner:	GAUL DENTAL PC
Classification:	PERSONAL		3515 ROCHESTER RD.
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

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2015	\$25,000	\$179,000	\$179,000	\$154,000
2016	\$31,250	\$174,790	\$174,790	\$143,540
2017	\$189,140	\$153,830	\$153,830	(\$35,310)
TAXABLE VALUE				
2015	\$25,000	\$179,000	\$179,000	\$154,000
2016	\$31,250	\$174,790	\$174,790	\$143,540
2017	\$189,140	\$153,830	\$153,830	(\$35,310)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0543**

The State Tax Commission, at a meeting held on October 30, 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:	88-99-00-406-090	Property Owner:	TOTAL RENAL CARE INC.
Classification:	PERSONAL		PO BOX 2076
County:	OAKLAND		TACOMA, WA 98401-2076
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	\$107,150	\$135,080	\$135,080	\$27,930
2016	\$178,290	\$236,650	\$236,650	\$58,360
TAXABLE VALUE				
2015	\$107,150	\$135,080	\$135,080	\$27,930
2016	\$178,290	\$236,650	\$236,650	\$58,360

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 October 30, 2017**

Docket Number: **154-17-0545**

The State Tax Commission, at a meeting held on October 30, 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:	162-019-400-011-00	Property Owner:	NORMAN PRATT
Classification:	REAL		PO BOX 1146
County:	CHEBOYGAN		INDIAN RIVER, MI 49749
Assessment Unit:	TWP of TUSCARORA	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL RIDLEY
School District:	INLAND LAKES SCHOOL DISTRICT		3546 STRAITS HWY.
			INDIAN RIVER, MI 49749

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2015	\$71,000	\$92,136	\$92,136	\$21,136
2016	\$86,600	\$107,800	\$107,800	\$21,200
2017	\$91,700	\$113,093	\$113,093	\$21,393
TAXABLE VALUE				
2015	\$71,000	\$92,136	\$92,136	\$21,136
2016	\$71,213	\$92,413	\$92,413	\$21,200
2017	\$71,853	\$93,246	\$93,246	\$21,393

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 October 30, 2017**

Docket Number: **154-17-0546**

The State Tax Commission, at a meeting held on October 30, 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: 22-002-219-016-10 Classification: REAL County: DICKINSON Assessment Unit: TWP of BREITUNG Village: NONE School District: BREITUNG TWP SCHOOL DISTRI	Property Owner: TODD D. PARSONS REVEREND CORRINE R. JOHNSON W 9522 PETERSON DR. IRON MOUNTAIN, MI 49801 Assessing Officer / Equalization Director: JOAN K. NELSON 3851 MENOMINEE QUINNESEC, MI 49876
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$98,800	\$98,800	\$98,800
 TAXABLE VALUE				
2017	\$0	\$95,635	\$95,635	\$95,635

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 October 30, 2017**

Docket Number: **154-17-0547**

The State Tax Commission, at a meeting held on October 30, 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:	41-14-23-251-009	Property Owner:	JESSICA GILLEN TRUST
Classification:	REAL		3625 MAHOGANY NE
County:	KENT		GRAND RAPIDS, MI 49525
Assessment Unit:	TWP of GRAND RAPIDS	Assessing Officer / Equalization Director:	
Village:	NONE		ROBIN L. ROTHLEY
School District:	FOREST HILLS PUBLIC SCHOOL		1836 E. BELTLINE, NE
			GRAND RAPIDS, MI 49525

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$217,300	\$217,300	\$217,300
 TAXABLE VALUE				
2017	\$0	\$167,593	\$167,593	\$167,593

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 October 30, 2017**

Docket Number: **154-17-0548**

The State Tax Commission, at a meeting held on October 30, 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: 41-19-05-401-017 Classification: REAL County: KENT Assessment Unit: TWP of CASCADE Village: NONE School District: FOREST HILLS PUBLIC SCHOOL	Property Owner: CORY WILCOX & JENNIFER HEEMSTRA 1609 KITZBUHL CT., SE GRAND RAPIDS, MI 49546 Assessing Officer / Equalization Director: ROGER ALAN MCCARTY 2865 THORNHILLS S.E. GRAND RAPIDS, MI 49546
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$156,700	\$156,700	\$156,700
 TAXABLE VALUE				
2017	\$0	\$126,855	\$126,855	\$126,855

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 October 30, 2017**

Docket Number: **154-17-0549**

The State Tax Commission, at a meeting held on October 30, 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: X 99-00-010-103 Classification: PERSONAL County: OAKLAND Assessment Unit: TWP of WEST BLOOMFIELD Village: NONE School District: WEST BLOOMFIELD SCHOOL DI	Property Owner: DLL FINANCE LLC 8001 BIRCHWOOD CT. STE, PO BOX 2000 JOHNSTON, IA 50131 Assessing Officer / Equalization Director: ROBERT SCRIPTURE 4550 WALNUT LAKE ROAD, BOX 250130 WEST BLOOMFIELD, MI 48325-0130
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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	\$260,490	\$227,560	\$227,560	(\$32,930)

TAXABLE VALUE				
2015	\$260,490	\$227,560	\$227,560	(\$32,930)

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 October 30, 2017**

Docket Number: **154-17-0550**

The State Tax Commission, at a meeting held on October 30, 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: 41-10-15-427-006 Classification: REAL County: KENT Assessment Unit: TWP of PLAINFIELD Village: NONE School District: ROCKFORD PUBLIC SCHOOLS	Property Owner: JAMES EDWARD CRAWFORD 3083 RAPIDFALL CT NE BELMONT, MI 49306 Assessing Officer / Equalization Director: JEFFREY M. MILLER 6161 BELMONT AVE. N.E. BELMONT, MI 49306
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$114,900	\$114,900	\$114,900
 TAXABLE VALUE				
2017	\$0	\$90,606	\$90,606	\$90,606

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 October 30, 2017**

Docket Number: **154-17-0551**

The State Tax Commission, at a meeting held on October 30, 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:	99-06-733-042	Property Owner:	SUBWAY
Classification:	PERSONAL		PO BOX 5130
County:	MACOMB		WARREN, MI 48090
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH
Village:	NONE		ONE CITY SQUARE, STE. 310
School District:	WARREN CONSOLIDATED SCHO		WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$15,000	\$6,336	\$6,336	(\$8,664)

TAXABLE VALUE				
2017	\$15,000	\$6,336	\$6,336	(\$8,664)

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

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

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

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



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Docket Number: 154-17-0552

Issued November 13, 2017

The State Tax Commission, at a meeting held on October 30, 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:	99-06-808-376	Property Owner:	SUBWAY	
Classification:	PERSONAL		PO BOX 5130	
County:	MACOMB		WARREN, MI 48090	
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH	
Village:	NONE		ONE CITY SQUARE, STE. 310	
School District:	WARREN CONSOLIDATED SCHOOL		WARREN, MI 48093	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$15,000	\$6,746	\$6,746	(\$8,254)

TAXABLE VALUE				
2017	\$15,000	\$6,746	\$6,746	(\$8,254)

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

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

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

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

Reason for Amendment:

The State Tax Commission determined to approve the change in the Requested Assessed and Taxable Values and Net Increase/Decrease Values for the 2017 Tax Year.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued October 30, 2017**

Docket Number: **154-17-0553**

The State Tax Commission, at a meeting held on October 30, 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:	20-070-890-100-002-00	Property Owner:	GTP TOWERS I, LLC
Classification:	REAL		PO BOX 723597
County:	CRAWFORD		ATLANTA, GA 31139
Assessment Unit:	CITY of GRAYLING	Assessing Officer / Equalization Director:	
			CHRISTIE A. VERLAC
Village:	NONE		P.O. BOX 549
School District:	CRAWFORD AUSABLE SCHOOLS		GRAYLING, MI 49738

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$19,700	\$19,700	\$19,700	\$0

TAXABLE VALUE				
2017	\$0	\$19,700	\$19,700	\$19,700

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

