

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 March 2, 2018**

Docket Number: **154-17-0563**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	33-25-05-02-405-003	Property Owner:	DART CONTAINER CORPORATION
Classification:	REAL		500 HOGSBACK ROAD
County:	INGHAM		MASON, MI 48854
Assessment Unit:	TWP of DELHI CHARTER	Assessing Officer / Equalization Director:	ELIZABETH A. TOBIAS
Village:	NONE		2074 AURELIUS ROAD
School District:	HOLT PUBLIC SCHOOLS		HOLT, MI 48842-6320

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$87,600	\$508,000	\$508,000	\$420,400

<b>TAXABLE VALUE</b>				
2017	\$83,847	\$504,247	\$504,247	\$420,400

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 March 2, 2018**

Docket Number: **154-17-0572**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 80-43-075-001-00 Classification: REAL County: VAN BUREN Assessment Unit: TWP of DECATUR Village: Village of DECATUR School District: DECATUR PUBLIC SCHOOLS	Property Owner: AJAY SAMAROO & CARA MABRY 535 CHERRY LANE DECATUR, MI 49045 Assessing Officer / Equalization Director: SHALICE R. NORTHROP 51951 M 40 MARCELLUS, MI 49067
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$45,200	\$45,200	\$45,200
 <b>TAXABLE VALUE</b>				
2017	\$0	\$41,897	\$41,897	\$41,897

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 March 2, 2018**

Docket Number: **154-17-0589**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-21-022-515	Property Owner:	HERTZ EQUIPMENT RENTAL
Classification:	PERSONAL		C/O ALTUS GROUP US
County:	KENT		PO BOX 72000
Assessment Unit:	TWP of GRAND RAPIDS		PHOENIX, AZ 85050
Village:	NONE	Assessing Officer / Equalization Director:	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>
<b>ASSESSED VALUE</b>				
2016	\$20,000	\$0	\$0	(\$20,000)
2017	\$21,400	\$0	\$0	(\$21,400)
<b>TAXABLE VALUE</b>				
2016	\$20,000	\$0	\$0	(\$20,000)
2017	\$21,400	\$0	\$0	(\$21,400)

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 March 2, 2018**

Docket Number: **154-17-0599**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	D-03-21-300-048	Property Owner:	MAURICE MCNEAL
Classification:	REAL		2063 S. HADLEY RD.
County:	OAKLAND		ORTONVILLE, MI 48462
Assessment Unit:	TWP of BRANDON	Assessing Officer / Equalization Director:	WILLIAM D. THOMPSON
Village:	NONE		395 MILL STREET, BOX 395
School District:	BRANDON SCHOOL DISTRICT		ORTONVILLE, MI 48462

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$26,180	\$135,730	\$135,730	\$109,550
2016	\$23,550	\$148,180	\$148,180	\$124,630
2017	\$24,760	\$154,740	\$154,740	\$129,980
<b>TAXABLE VALUE</b>				
2015	\$25,470	\$109,050	\$109,050	\$83,580
2016	\$23,550	\$109,370	\$109,370	\$85,820
2017	\$23,760	\$110,350	\$110,350	\$86,590

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0600**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 67-12-018-003-11 Classification: REAL County: OSCEOLA Assessment Unit: TWP of OSCEOLA Village: NONE School District: EVART PUBLIC SCHOOLS	Property Owner: DEBORAH S. ASELTINE, ESTATE 7107 30TH AVE. EVART, MI 49631 Assessing Officer / Equalization Director: KIMBER L. WESTMAAS 4813 APPLEBY ROAD MARION, MI 49665
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$38,700	\$38,700	\$38,700
 <b>TAXABLE VALUE</b>				
2017	\$0	\$33,396	\$33,396	\$33,396

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 March 2, 2018**

Docket Number: **154-17-0614**

The State Tax Commission, at a meeting held on February 13, 2018, 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: 33-25-05-14-151-015  Classification: REAL  County: INGHAM  Assessment Unit: TWP of DELHI CHARTER  Village: NONE  School District: HOLT PUBLIC SCHOOLS	Property Owner: INGHAM COUNTY LAND BANK FAST TRACK AUTH  3024 TURNER ST. LANSING, MI 48906  Assessing Officer / Equalization Director: ELIZABETH A. TOBIAS 2074 AURELIUS ROAD HOLT, MI 48842-6320
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$35,400	\$0	\$0	(\$35,400)
 <b>TAXABLE VALUE</b>				
2017	\$35,400	\$0	\$0	(\$35,400)

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 March 2, 2018**

Docket Number: **154-17-0641**

The State Tax Commission, at a meeting held on February 13, 2018, 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: F-06-02-200-012 Classification: REAL County: WASHTENAW Assessment Unit: TWP of SYLVAN  Village: NONE School District: CHELSEA SCHOOL DISTRICT	Property Owner: RODNEY J. & SAMANTHA G. SCHNEIDER 6801 CONWAY RD. CHELSEA, MI 48118  Assessing Officer / Equalization Director: KATHRYN D. HOOVER 18027 OLD US 12 CHELSEA, MI 48118
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$231,800	\$180,600	\$180,600	(\$51,200)

<b>TAXABLE VALUE</b>				
2015	\$188,076	\$146,548	\$146,548	(\$41,528)

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 March 2, 2018**

Docket Number: **154-17-0646**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	10-51-010-465-00	Property Owner:	MICHAEL L. BUHRT
Classification:	REAL		PO BOX 1116
County:	BENZIE		FRANKFORT, MI 49635
Assessment Unit:	CITY of FRANKFORT	Assessing Officer / Equalization Director:	
			CHRISTY M. BROW
Village:	NONE		P.O. BOX 351
School District:	FRANKFORT AREA SCHOOLS		FRANKFORT, MI 49635

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$18,200	\$61,200	\$61,200	\$43,000

<b>TAXABLE VALUE</b>				
2015	\$18,200	\$61,200	\$61,200	\$43,000

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 March 2, 2018**

Docket Number: **154-17-0647**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	23-07-28-402-026	Property Owner:	SHAWN WELKER
Classification:	REAL		7155 REBER DR.
County:	MACOMB		SHELBY TOWNSHIP, MI 48317
Assessment Unit:	TWP of SHELBY	Assessing Officer / Equalization Director:	
			MATTHEW J. SCHMIDT
Village:	NONE		52700 VAN DYKE
School District:	UTICA COMMUNITY SCHOOLS		SHELBY TWP., MI 48316-3572

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$0	\$60,850	\$60,850	\$60,850
 <b>TAXABLE VALUE</b>				
2016	\$0	\$49,167	\$49,167	\$49,167

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 March 2, 2018**

Docket Number: **154-17-0648**

The State Tax Commission, at a meeting held on February 13, 2018, 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: 01990209.11 Classification: PERSONAL County: WAYNE Assessment Unit: CITY of DETROIT  Village: NONE School District: DETROIT CITY SCHOOL DISTRICT	Property Owner: NJE ENTERPRISES LLC DBA ALLEGRA PRINT & IMAGING 400 RENAISSANCE CNTR, LVL 1, STE 1407 DETROIT, MI 48243  Assessing Officer / Equalization Director: SCOTT T. VANDEMERGEL 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$17,100	\$17,100	\$17,100
2016	\$50,000	\$14,100	\$14,100	(\$35,900)
 <b>TAXABLE VALUE</b>				
2015	\$0	\$17,100	\$17,100	\$17,100
2016	\$50,000	\$14,100	\$14,100	(\$35,900)

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 March 2, 2018**

Docket Number: **154-17-0658**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	6703-570-001-00	Property Owner:	DAVID & JANET CISLO
Classification:	REAL		4910 HORGER
County:	OSCEOLA		DEARBORN, MI 48126
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
			KIMBER L. WESTMAAS
Village:	NONE		4813 APPLEBY ROAD
School District:	EVART PUBLIC SCHOOLS		MARION, MI 49665

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$51,000	\$55,555	\$55,555	\$4,555
2016	\$60,200	\$66,064	\$66,064	\$5,864
2017	\$63,900	\$70,102	\$70,102	\$6,202
<b>TAXABLE VALUE</b>				
2015	\$50,596	\$55,555	\$55,555	\$4,959
2016	\$50,747	\$55,721	\$55,721	\$4,974
2017	\$51,203	\$56,223	\$56,223	\$5,020

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 March 2, 2018**

Docket Number: **154-17-0660**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	6703-022-007-00	Property Owner:	DENISE & FOREST JR. CUSTER
Classification:	REAL		8745 HERSEY RD.
County:	OSCEOLA		EVART, MI 49631
Assessment Unit:	TWP of EVART	Assessing Officer / Equalization Director:	
Village:	NONE		KIMBER L. WESTMAAS
School District:	EVART PUBLIC SCHOOLS		4813 APPLEBY ROAD
			MARION, MI 49665

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$51,500	\$64,239	\$64,239	\$12,739
2016	\$51,000	\$63,488	\$63,488	\$12,488
2017	\$52,500	\$65,979	\$65,979	\$13,479
<b>TAXABLE VALUE</b>				
2015	\$33,605	\$45,580	\$45,580	\$11,975
2016	\$33,705	\$45,717	\$45,717	\$12,012
2017	\$34,008	\$46,128	\$46,128	\$12,120

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0717**

The State Tax Commission, at a meeting held on February 13, 2018, 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: I-99-30-008-100 Classification: PERSONAL County: WASHTENAW Assessment Unit: TWP of ANN ARBOR  Village: NONE School District: ANN ARBOR PUBLIC SCHOOLS	Property Owner: NSK AMERICAS INC. ATTN: RACHEL ALLEN 4200 GOSS RD. ANN ARBOR, MI 48105  Assessing Officer / Equalization Director: TRACY L. HAYLEY 38110 EXECUTIVE DRIVE STE. 200 WESTLAND, MI 48185
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$0	\$1,312,810	\$1,312,810	\$1,312,810
 <b>TAXABLE VALUE</b>				
2016	\$0	\$1,312,810	\$1,312,810	\$1,312,810

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0722**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-023-03-0153-003	Property Owner:	SARAH/ARTHUR WALTON
Classification:	REAL		47071 HIDDEN RIVER CIRCLE NORTH
County:	WAYNE		CANTON, MI 48188
Assessment Unit:	CITY of INKSTER	Assessing Officer / Equalization Director:	JESSICA V. GRACER
Village:	NONE		38110 EXECUTIVE DRIVE STE. 200
School District:	WESTWOOD COMMUNITY SCHO		WESTLAND, MI 48185

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$12,200	\$4,600	\$4,600	(\$7,600)

<b>TAXABLE VALUE</b>				
2015	\$12,200	\$4,600	\$4,600	(\$7,600)

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 March 2, 2018**

Docket Number: **154-17-0730**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	83-111-99-0009-702	Property Owner:	LEONARD VANDEVELDE
Classification:	REAL		47038 HULL RD.
County:	WAYNE		BELLEVILLE, MI 48111
Assessment Unit:	TWP of VAN BUREN	Assessing Officer / Equalization Director:	SHARON L. FRISCHMAN
Village:	NONE		46425 TYLER ROAD
School District:	VAN BUREN PUB SCHOOLS		BELLEVILLE, MI 48111

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$119,800	\$119,800	\$119,800
 <b>TAXABLE VALUE</b>				
2017	\$0	\$119,800	\$119,800	\$119,800

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.

**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 March 2, 2018**

Docket Number: **154-17-0731**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	5590-00-037-0	Property Owner:	DEBRA MICHELLE MCCLURE
Classification:	REAL		28 TROY ST.
County:	CALHOUN		BATTLE CREEK, MI 49037-1822
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>
<b>ASSESSED VALUE</b>				
2017	\$0	\$41,271	\$41,271	\$41,271
 <b>TAXABLE VALUE</b>				
2017	\$0	\$31,857	\$31,857	\$31,857

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 March 2, 2018**

Docket Number: **154-17-0732**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	6730-00-026-0	Property Owner:	SENDY GUERRERO ROBLES
Classification:	REAL		88 S. BROAD ST.
County:	CALHOUN		BATTLE CREEK, MI 49017-4845
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>
<b>ASSESSED VALUE</b>				
2017	\$0	\$15,390	\$15,390	\$15,390
 <b>TAXABLE VALUE</b>				
2017	\$0	\$13,541	\$13,541	\$13,541

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 March 2, 2018**

Docket Number: **154-17-0733**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-17-230-010-00	Property Owner:	EDWARD D. SOUTHWICK
Classification:	REAL		1129 24TH ST.
County:	ALLEGAN		ALLEGAN, MI 49010
Assessment Unit:	TWP of OTSEGO	Assessing Officer / Equalization Director:	PATRICK T. COUCH
Village:	NONE		400 N. 16TH STREET
School District:	ALLEGAN PUBLIC SCHOOLS		OTSEGO, MI 49078

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$203,000	\$98,400	\$98,400	(\$104,600)
2016	\$205,900	\$99,500	\$99,500	(\$106,400)
2017	\$226,900	\$99,700	\$99,700	(\$127,200)
<b>TAXABLE VALUE</b>				
2015	\$203,000	\$98,400	\$98,400	(\$104,600)
2016	\$203,609	\$98,695	\$98,695	(\$104,914)
2017	\$226,900	\$99,583	\$99,583	(\$127,317)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0734**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: L-99-30-025-520 Classification: PERSONAL County: WASHTENAW Assessment Unit: TWP of PITTSFIELD Village: NONE School District: ANN ARBOR PUBLIC SCHOOLS	Property Owner: SOUTH ARBOR ANIMAL HOSPITAL 4033 CARPENTER ROAD YPSILANTI, MI 48197 Assessing Officer / Equalization Director: BARBARA L. MCDERMOTT 6201 W. MICHIGAN AVENUE ANN ARBOR, MI 48108-9721
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$47,100	\$55,800	\$55,800	\$8,700

<b>TAXABLE VALUE</b>				
2017	\$47,100	\$55,800	\$55,800	\$8,700

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0735**

The State Tax Commission, at a meeting held on February 13, 2018, 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: 23-07-26-130-001 Classification: REAL County: MACOMB Assessment Unit: TWP of SHELBY  Village: NONE School District: UTICA COMMUNITY SCHOOLS	Property Owner: LAUREN LENTER & BERNADETTE FOTH 48396 JEROME DR. SHELBY TWP., MI 48315  Assessing Officer / Equalization Director: MATTHEW J. SCHMIDT 52700 VAN DYKE SHELBY TWP., MI 48316-3572
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$186,950	\$186,950	\$186,950
 <b>TAXABLE VALUE</b>				
2017	\$0	\$141,683	\$141,683	\$141,683

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 March 2, 2018**

Docket Number: **154-17-0736**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	52-05-009-005-00	Property Owner:	SUSAN K. GENDRON
Classification:	REAL		1485 E. MARTIN LAKE RD.
County:	MARQUETTE		SKANDIA, MI 49885
Assessment Unit:	TWP of FORSYTH	Assessing Officer / Equalization Director:	REBECCA S. STACHEWICZ
Village:	NONE		P.O. BOX 1360
School District:	GWINN AREA COMMUNITY SCH		GWINN, MI 49841

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$20,000	\$53,300	\$53,300	\$33,300
2016	\$20,000	\$57,200	\$57,200	\$37,200
2017	\$20,000	\$57,300	\$57,300	\$37,300
<b>TAXABLE VALUE</b>				
2015	\$4,974	\$38,274	\$38,274	\$33,300
2016	\$4,988	\$38,888	\$38,888	\$33,900
2017	\$5,032	\$39,237	\$39,237	\$34,205

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 March 2, 2018**

Docket Number: **154-17-0737**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	33-21-01-07-306-010	Property Owner:	BRADLEY & LEE ANN LAWRENCE
Classification:	REAL		3406 OVERLEA DR.
County:	INGHAM		LANSING, MI 48917
Assessment Unit:	TWP of LANSING CHARTER	Assessing Officer / Equalization Director:	SCOTT F. CUNNINGHAM
Village:	NONE		3209 W. MICHIGAN AVENUE
School District:	WAVERLY SCHOOLS		LANSING, MI 48917

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$50,500	\$50,500	\$50,500
 <b>TAXABLE VALUE</b>				
2017	\$0	\$46,264	\$46,264	\$46,264

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 March 2, 2018**

Docket Number: **154-17-0739**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	010-032-100-001-01	Property Owner:	JAMES S. & DEBORAH L. ELENBAAS
Classification:	REAL		8890 IRISH RD.
County:	EATON		VERMONTVILLE, MI 49096
Assessment Unit:	TWP of SUNFIELD	Assessing Officer / Equalization Director:	
			RICHARD F. ZEMLA, JR.
Village:	NONE		P.O. BOX 68
School District:	MAPLE VALLEY SCHOOL DISTRI		SUNFIELD, MI 48890

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$98,500	\$92,300	\$92,300	(\$6,200)
2016	\$96,900	\$90,900	\$90,900	(\$6,000)
<b>TAXABLE VALUE</b>				
2015	\$98,500	\$92,300	\$92,300	(\$6,200)
2016	\$96,900	\$90,900	\$90,900	(\$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 March 2, 2018**

Docket Number: **154-17-0741**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 09-14-34-155-001 Classification: REAL County: MACOMB Assessment Unit: CITY of ST. CLAIR SHORES Village: NONE School District: SOUTH LAKE SCHOOLS	Property Owner: KATHRYN OSBORN & VIRGINIA HENCHINGER 22704 ENGLEHARDT ST. CLAIR SHORES, MI 48080 Assessing Officer / Equalization Director: TERI L. SOCIA 27600 JEFFERSON CIRCLE DRIVE ST. CLAIR SHORES, MI 48081
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$56,700	\$56,700	\$56,700
 <b>TAXABLE VALUE</b>				
2017	\$0	\$45,680	\$45,680	\$45,680

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

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

**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 March 2, 2018**

Docket Number: **154-17-0742**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-83-091-935	Property Owner:	MARSH USA INC
Classification:	PERSONAL		C/O TAX DEPT.
County:	OAKLAND		121 RIVER ST., 8TH FL.
Assessment Unit:	CITY of SOUTHFIELD		HOBOKEN, NJ 07030
Village:	NONE	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$241,850	\$245,800	\$245,800	\$3,950
2017	\$278,100	\$282,930	\$282,930	\$4,830
<b>TAXABLE VALUE</b>				
2016	\$241,850	\$245,800	\$245,800	\$3,950
2017	\$278,100	\$282,930	\$282,930	\$4,830

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 March 2, 2018**

Docket Number: **154-17-0743**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-78-015-000 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: GOODYEAR TIRE AND RUBBER C/O RYAN LLC PO BOX 4900, DEPT. 220 SCOTTSDALE, AZ 85261  Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$54,630	\$54,630	\$54,630
 <b>TAXABLE VALUE</b>				
2017	\$0	\$54,630	\$54,630	\$54,630

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

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

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

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



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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0744**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-411-560	Property Owner:	FRANKLIN DERMATOLOGY & SURGERY
Classification:	PERSONAL		151 SOUTHHALL LN #300
County:	OAKLAND		MAITLAND, FL 32751
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$38,500	\$75,180	\$75,180	\$36,680
2017	\$105,220	\$109,140	\$109,140	\$3,920
<b>TAXABLE VALUE</b>				
2016	\$38,500	\$75,180	\$75,180	\$36,680
2017	\$105,220	\$109,140	\$109,140	\$3,920

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 March 2, 2018**

Docket Number: **154-17-0745**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-75-611-810 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: MICROSOFT INC. C/O RYAN LLC PO BOX 25910 SCOTTSDALE, AZ 85255  Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$1,224,880	\$1,270,010	\$1,270,010	\$45,130

<b>TAXABLE VALUE</b>				
2016	\$1,224,880	\$1,270,010	\$1,270,010	\$45,130

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0746**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-309-000	Property Owner:	COLLINS EINHORN FARRELL PC
Classification:	PERSONAL		4000 TOWN CENTER #900
County:	OAKLAND		SOUTHFIELD, MI 48075-1408
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$182,010	\$198,500	\$198,500	\$16,490
2016	\$169,260	\$183,880	\$183,880	\$14,620
2017	\$178,160	\$183,240	\$183,240	\$5,080
<b>TAXABLE VALUE</b>				
2015	\$182,010	\$198,500	\$198,500	\$16,490
2016	\$169,260	\$183,880	\$183,880	\$14,620
2017	\$178,160	\$183,240	\$183,240	\$5,080

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0747**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-302-115	Property Owner:	CATALER NORTH AMERICA
Classification:	PERSONAL		4000 TOWN CENTER #0052
County:	OAKLAND		SOUTHFIELD, MI 48075
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$16,960	\$28,960	\$28,960	\$12,000
2017	\$28,960	\$28,470	\$28,470	(\$490)
<b>TAXABLE VALUE</b>				
2016	\$16,960	\$28,960	\$28,960	\$12,000
2017	\$28,960	\$28,470	\$28,470	(\$490)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0748**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-74-800-527 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: AUTOLIV NISSIN BRAKE SYSTEMS AMERICA C/O TAX DEPT 2201 INDUSTRIAL DR., PO BOX 763 FINDLAY, OH 45839-0763  Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$131,780	\$131,780	\$131,780
 <b>TAXABLE VALUE</b>				
2017	\$0	\$131,780	\$131,780	\$131,780

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0749**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-71-020-100	Property Owner:	C & H INTERNATIONAL TRAVEL
Classification:	PERSONAL		27777 FRANKLIN #0125
County:	OAKLAND		SOUTHFIELD, MI 48034
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$3,320	\$10,360	\$10,360	\$7,040
2017	\$3,700	\$8,550	\$8,550	\$4,850
 <b>TAXABLE VALUE</b>				
2016	\$3,320	\$10,360	\$10,360	\$7,040
2017	\$3,700	\$8,550	\$8,550	\$4,850

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 March 2, 2018**

Docket Number: **154-17-0750**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-70-528-292 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: MENDELSON KORNBLUM 27472 SCHOENHERR WARREN, MI 48088 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$83,310	\$84,610	\$84,610	\$1,300
2016	\$62,930	\$72,920	\$72,920	\$9,990
 <b>TAXABLE VALUE</b>				
2015	\$83,310	\$84,610	\$84,610	\$1,300
2016	\$62,930	\$72,920	\$72,920	\$9,990

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0751**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-70-205-000	Property Owner:	CVS PHARMACY #8058
Classification:	PERSONAL		PO BOX 71130
County:	OAKLAND		PHOENIX, AZ 85050
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$121,820	\$178,700	\$178,700	\$56,880

<b>TAXABLE VALUE</b>				
2015	\$121,820	\$178,700	\$178,700	\$56,880

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 March 2, 2018**

Docket Number: **154-17-0752**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-69-076-217 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: ALTA CONSTRUCTION CO 13211 MERRIMAN RD. LIVONIA, MI 48150  Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$76,630	\$91,990	\$91,990	\$15,360

<b>TAXABLE VALUE</b>				
2017	\$76,630	\$91,990	\$91,990	\$15,360

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 March 2, 2018**

Docket Number: **154-17-0753**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-69-076-215	Property Owner:	ALTA EQUIPMENT COMPANY
Classification:	PERSONAL		13211 MERRIMAN ROAD
County:	OAKLAND		LIVONIA, MI 48150
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$5,230	\$58,610	\$58,610	\$53,380
 <b>TAXABLE VALUE</b>				
2017	\$5,230	\$58,610	\$58,610	\$53,380

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 March 2, 2018**

Docket Number: **154-17-0754**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-263-645	Property Owner:	ILLINOIS TOOL WORKS
Classification:	PERSONAL		25925 TELEGRAPH RD. #330
County:	OAKLAND		SOUTHFIELD, MI 48033
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$30,000	\$48,900	\$48,900	\$18,900

<b>TAXABLE VALUE</b>				
2017	\$30,000	\$48,900	\$48,900	\$18,900

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 March 2, 2018**

Docket Number: **154-17-0755**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-67-238-834 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: TRADE PROMOTION ADMINISTRATION 25200 TELEGRAPH RD. SOUTHFIELD, MI 48033 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$4,610	\$4,610	\$4,610
 <b>TAXABLE VALUE</b>				
2015	\$0	\$4,610	\$4,610	\$4,610

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 March 2, 2018**

Docket Number: **154-17-0756**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-64-380-516	Property Owner:	SPORCLE
Classification:	PERSONAL		3610 ALBION PL N #102
County:	OAKLAND		SEATTLE, WA 98103
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$5,000	\$30,590	\$30,590	\$25,590

<b>TAXABLE VALUE</b>				
2016	\$5,000	\$30,590	\$30,590	\$25,590

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0757**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-64-001-050	Property Owner:	AFGE LOCAL 3239
Classification:	PERSONAL		20833 SOUTHFIELD RD., #240
County:	OAKLAND		SOUTHFIELD, MI 48075
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$0	\$1,590	\$1,590	\$1,590
2017	\$0	\$1,440	\$1,440	\$1,440
 <b>TAXABLE VALUE</b>				
2016	\$0	\$1,590	\$1,590	\$1,590
2017	\$0	\$1,440	\$1,440	\$1,440

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 March 2, 2018**

Docket Number: **154-17-0758**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-428-486	Property Owner:	PHOENIX DATA SYSTEMS
Classification:	PERSONAL		28588 NORTHWESTERN HWY #280
County:	OAKLAND		SOUTHFIELD, MI 48034
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$0	\$75,480	\$75,480	\$75,480
2017	\$86,800	\$70,620	\$70,620	(\$16,180)
<b>TAXABLE VALUE</b>				
2016	\$0	\$75,480	\$75,480	\$75,480
2017	\$86,800	\$70,620	\$70,620	(\$16,180)

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 March 2, 2018**

Docket Number: **154-17-0759**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-428-466	Property Owner:	GIROUX RATTON ATTYS
Classification:	PERSONAL		28588 NORTHWESTERN HWY #100
County:	OAKLAND		SOUTHFIELD, MI 48034
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$30,000	\$89,270	\$89,270	\$59,270

<b>TAXABLE VALUE</b>				
2016	\$30,000	\$89,270	\$89,270	\$59,270

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0760**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-55-426-600 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: MADDIN HAUSER WARTELL 28400 NORTHWESTERN HWY SOUTHFIELD, MI 48034 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$149,880	\$163,190	\$163,190	\$13,310

<b>TAXABLE VALUE</b>				
2017	\$149,880	\$163,190	\$163,190	\$13,310

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 March 2, 2018**

Docket Number: **154-17-0761**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-44-096-975 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: MICHIGAN HEAD & SPINE INSTITUTE TAX DEPT. 29275 NORTHWESTERN HWY #206 SOUTHFIELD, MI 48034  Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$830	\$830	\$830
2016	\$0	\$4,910	\$4,910	\$4,910
 <b>TAXABLE VALUE</b>				
2015	\$0	\$830	\$830	\$830
2016	\$0	\$4,910	\$4,910	\$4,910

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0762**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	58-09-130-011-05	Property Owner:	JASON & SHANNON GRAVES
Classification:	REAL		12267 DIXIE HIGHWAY
County:	MONROE		LASALLE, MI 48145
Assessment Unit:	TWP of LASALLE	Assessing Officer / Equalization Director:	ROBERT A. BRAZEAU
Village:	NONE		4111 LA PLAISANCE ROAD, BOX 46
School District:	MASON CONS SCHOOL DISTRIC		LASALLE, MI 48145

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$119,600	\$116,764	\$116,764	(\$2,836)
2016	\$137,900	\$134,623	\$134,623	(\$3,277)
<b>TAXABLE VALUE</b>				
2015	\$110,758	\$107,809	\$107,809	(\$2,949)
2016	\$110,758	\$108,126	\$108,126	(\$2,632)

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 March 2, 2018**

Docket Number: **154-17-0785**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 76-99-71-060-985 Classification: PERSONAL County: OAKLAND Assessment Unit: CITY of SOUTHFIELD  Village: NONE School District: SOUTHFIELD PUBLIC SCH DIST	Property Owner: SPECTRUM HEALTH SYSTEM C/O TAX DEPARTMENT 648 MONROE AVE., NW MC498 GRAND RAPIDS, MI 49503  Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$129,710	\$735,640	\$735,640	\$605,930

<b>TAXABLE VALUE</b>				
2015	\$129,710	\$735,640	\$735,640	\$605,930

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 March 2, 2018**

Docket Number: **154-17-0786**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-70-178-450	Property Owner:	SUDHAKARAN JEGADEESH, INC.
Classification:	PERSONAL		17418 W. TEN MILE RD.
County:	OAKLAND		SOUTHFIELD, MI 48075
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$41,180	\$49,800	\$49,800	\$8,620
2016	\$41,180	\$45,640	\$45,640	\$4,460
2017	\$45,530	\$42,420	\$42,420	(\$3,110)
<b>TAXABLE VALUE</b>				
2015	\$41,180	\$49,800	\$49,800	\$8,620
2016	\$41,180	\$45,640	\$45,640	\$4,460
2017	\$45,530	\$42,420	\$42,420	(\$3,110)

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 March 2, 2018**

Docket Number: **154-17-0787**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-69-293-525	Property Owner:	HULL BROTHERS RENTAL
Classification:	PERSONAL		C/O TAX DEPARTMENT
County:	OAKLAND		6677 TELEGRAPH RD.
Assessment Unit:	CITY of SOUTHFIELD		TAYLOR, MI 48180
		Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	SOUTHFIELD PUBLIC SCH DIST		SOUTHFIELD, MI 48037

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$9,750	\$9,750	\$9,750
 <b>TAXABLE VALUE</b>				
2015	\$0	\$9,750	\$9,750	\$9,750

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 March 2, 2018**

Docket Number: **154-17-0789**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-61-027-517	Property Owner:	HAP MIDWEST HEALTH PLAN INC.
Classification:	PERSONAL		C/O TAX DEPT.
County:	OAKLAND		2850 W. GRAND BLVD.
Assessment Unit:	CITY of SOUTHFIELD		DETROIT, MI 48202
		Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT
Village:	NONE		26000 EVERGREEN ROAD
School District:	OAK PARK CITY SCHOOL DIST		SOUTHFIELD, MI 48037

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$17,360	\$17,360	\$17,360
2016	\$0	\$110,490	\$110,490	\$110,490
2017	\$0	\$152,710	\$152,710	\$152,710
<b>TAXABLE VALUE</b>				
2015	\$0	\$17,360	\$17,360	\$17,360
2016	\$0	\$110,490	\$110,490	\$110,490
2017	\$0	\$152,710	\$152,710	\$152,710

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 March 2, 2018**

Docket Number: **154-17-0790**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-339-912	Property Owner:	THE WHITING LAW FIRM
Classification:	PERSONAL		C/O TAX DEPT.
County:	OAKLAND		26300 NORTHWESTERN HWY #301
Assessment Unit:	CITY of SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48076
Village:	NONE		MICHAEL A. RACKLYEFT
School District:	SOUTHFIELD PUBLIC SCH DIST		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$65,520	\$67,010	\$67,010	\$1,490
2017	\$112,440	\$119,650	\$119,650	\$7,210
<b>TAXABLE VALUE</b>				
2016	\$65,520	\$67,010	\$67,010	\$1,490
2017	\$112,440	\$119,650	\$119,650	\$7,210

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0792**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-11-130-001-01	Property Owner:	GREAT LAKES CENTRAL RAILROAD INC.
Classification:	REAL	PO BOX 550	
County:	ANTRIM	OWOSSO, MI 48867	
Assessment Unit:	TWP of MANCELONA	Assessing Officer / Equalization Director:	
Village:	NONE	AMY E. JENEMA	
School District:	MANCELONA PUBLIC SCHOOLS	P.O. BOX 332	
		MANCELONA, MI 49659	

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$3,800	\$0	\$0	(\$3,800)
2016	\$3,800	\$0	\$0	(\$3,800)
2017	\$5,100	\$0	\$0	(\$5,100)
<b>TAXABLE VALUE</b>				
2015	\$3,800	\$0	\$0	(\$3,800)
2016	\$3,800	\$0	\$0	(\$3,800)
2017	\$3,834	\$0	\$0	(\$3,834)

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 March 2, 2018**

Docket Number: **154-17-0793**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-11-130-002-01	Property Owner:	GREAT LAKES CENTRAL RAILROAD INC.
Classification:	REAL	PO BOX 550	
County:	ANTRIM	OWOSSO, MI 48867	
Assessment Unit:	TWP of MANCELONA	Assessing Officer / Equalization Director:	
Village:	NONE	AMY E. JENEMA	
School District:	MANCELONA PUBLIC SCHOOLS	P.O. BOX 332	
		MANCELONA, MI 49659	

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$12,300	\$0	\$0	(\$12,300)
2016	\$12,300	\$0	\$0	(\$12,300)
2017	\$13,700	\$0	\$0	(\$13,700)
<b>TAXABLE VALUE</b>				
2015	\$12,300	\$0	\$0	(\$12,300)
2016	\$12,300	\$0	\$0	(\$12,300)
2017	\$12,410	\$0	\$0	(\$12,410)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0794**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	74-23-990-0012-000	Property Owner:	PTM CORPORATION
Classification:	REAL-IFT		6560 BETHUY RD.
County:	SAINT CLAIR		FAIR HAVEN, MI 49023
Assessment Unit:	TWP of IRA	Assessing Officer / Equalization Director:	
			PAMELA S. EAMES
Village:	NONE		7085 MELDRUM ROAD
School District:	ANCHOR BAY SCHOOL DISTRICT		FAIR HAVEN, MI 48023

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$779,500	\$779,500	\$779,500
 <b>TAXABLE VALUE</b>				
2017	\$0	\$779,500	\$779,500	\$779,500

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 March 2, 2018**

Docket Number: **154-17-0795**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	74-23-007-2001-000	Property Owner:	PTM CORPORATION
Classification:	REAL		6560 BETHUY RD.
County:	SAINT CLAIR		FAIR HAVEN, MI 49023
Assessment Unit:	TWP of IRA	Assessing Officer / Equalization Director:	
			PAMELA S. EAMES
Village:	NONE		7085 MELDRUM ROAD
School District:	ANCHOR BAY SCHOOL DISTRICT		FAIR HAVEN, MI 48023

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$2,367,500	\$1,588,100	\$1,588,100	(\$779,400)

<b>TAXABLE VALUE</b>				
2017	\$2,169,021	\$1,588,100	\$1,588,100	(\$580,921)

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 March 2, 2018**

Docket Number: **154-17-0801**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	LM-99-00-010-508	Property Owner:	AFTER THE RAIN LLC
Classification:	PERSONAL		409 N. MAIN ST.
County:	OAKLAND		MILFORD, MI 48381
Assessment Unit:	TWP of MILFORD	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	Village of MILFORD		250 ELIZABETH LK RD. STE 1000 W
School District:	HURON VALLEY SCHOOLS		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$0	\$2,820	\$2,820	\$2,820
2017	\$0	\$2,350	\$2,350	\$2,350
<b>TAXABLE VALUE</b>				
2015	\$0	\$2,820	\$2,820	\$2,820
2017	\$0	\$2,350	\$2,350	\$2,350

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0802**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-00-014-095	Property Owner:	ARC DOCUMENT SOLUTIONS INC
Classification:	PERSONAL		C/O VFSI
County:	OAKLAND		PO BOX 460
Assessment Unit:	CITY of MADISON HEIGHTS		BRASELTON, GA 30517
Village:	NONE	Assessing Officer / Equalization Director:	DAVID M. HIEBER
School District:	LAMPHERE PUBLIC SCHOOLS		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$0	\$5,050	\$5,050	\$5,050
2017	\$0	\$4,500	\$4,500	\$4,500
 <b>TAXABLE VALUE</b>				
2016	\$0	\$5,050	\$5,050	\$5,050
2017	\$0	\$4,500	\$4,500	\$4,500

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 March 2, 2018**

Docket Number: **154-17-0803**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: E-99-80-009-001 Classification: PERSONAL County: OAKLAND Assessment Unit: TWP of COMMERCE Village: NONE School District: WALLED LAKE CONS SCH DIST	Property Owner: ECA ENTERTAINMENT CONS 1981 DALLAVO DR. COMMERCE TOWNSHIP, MI 48390 Assessing Officer / Equalization Director: DAVID M. HIEBER 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$12,330	\$47,410	\$47,410	\$35,080

<b>TAXABLE VALUE</b>				
2017	\$12,330	\$47,410	\$47,410	\$35,080

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0804**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	96-99-00-012-068	Property Owner:	ENRICO GROUP
Classification:	PERSONAL		28003 CENTER OAKS CT. STE 102
County:	OAKLAND		WIXOM, MI 48393
Assessment Unit:	CITY of WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	SOUTH LYON COMMUNITY SCH		PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$10,600	\$16,850	\$16,850	\$6,250

<b>TAXABLE VALUE</b>				
2017	\$10,600	\$16,850	\$16,850	\$6,250

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.



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0805**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L-99-00-003-005	Property Owner:	LIGHT SOURCE
Classification:	PERSONAL		3823 CHILDS LAKE RD.
County:	OAKLAND		MILFORD, MI 48381
Assessment Unit:	TWP of MILFORD	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	HURON VALLEY SCHOOLS		PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$194,850	\$458,440	\$458,440	\$263,590
2016	\$195,430	\$916,320	\$916,320	\$720,890
<b>TAXABLE VALUE</b>				
2015	\$194,850	\$458,440	\$458,440	\$263,590
2016	\$195,430	\$916,320	\$916,320	\$720,890

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0806**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	LM-99-11-210-700	Property Owner:	LYNCH & SONS FUNERAL DIRECTORS
Classification:	PERSONAL		408 E. LIBERTY ST.
County:	OAKLAND		MILFORD, MI 48381
Assessment Unit:	TWP of MILFORD	Assessing Officer / Equalization Director:	
			DAVID M. HIEBER
Village:	Village of MILFORD		250 ELIZABETH LK RD. STE 1000 W
School District:	HURON VALLEY SCHOOLS		PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$11,230	\$20,210	\$20,210	\$8,980

<b>TAXABLE VALUE</b>				
2017	\$11,230	\$20,210	\$20,210	\$8,980

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0807**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	96-99-01-019-046	Property Owner:	SEAL SPOUT
Classification:	PERSONAL		50 ALLEN RD.
County:	OAKLAND		LIBERTY CORNER, NJ 07938
Assessment Unit:	CITY of WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONS SCH DIST		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$7,580	\$7,580	\$7,580
 <b>TAXABLE VALUE</b>				
2017	\$0	\$7,580	\$7,580	\$7,580

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 March 2, 2018**

Docket Number: **154-17-0808**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-017-113	Property Owner:	VERIZON WIRELESS/NEW PAR #172476
Classification:	PERSONAL		PO BOX 2549
County:	OAKLAND		ADDISON, TX 75001
Assessment Unit:	CITY of AUBURN HILLS	Assessing Officer / Equalization Director:	
Village:	NONE		WILLIAM D. GRIFFIN
School District:	PONTIAC CITY SCHOOL DISTRICT		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$467,260	\$467,260	\$467,260

<b>TAXABLE VALUE</b>				
2017	\$0	\$467,260	\$467,260	\$467,260

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0809**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-017-114	Property Owner:	VERIZON WIRELESS/NEW PAR #172476
Classification:	PERSONAL		PO BOX 2549
County:	OAKLAND		ADDISON, TX 75001
Assessment Unit:	CITY of AUBURN HILLS	Assessing Officer / Equalization Director:	
Village:	NONE		WILLIAM D. GRIFFIN
School District:	PONTIAC CITY SCHOOL DISTRICT		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$37,960	\$37,960	\$37,960
 <b>TAXABLE VALUE</b>				
2017	\$0	\$37,960	\$37,960	\$37,960

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-17-0810**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	23080-017-400-044-00	Property Owner:	MICHAEL L. & SANDRA L. FILICE
Classification:	REAL		7886 WINDSOR HWY.
County:	EATON		DIAMONDALE, MI 48821
Assessment Unit:	TWP of WINDSOR	Assessing Officer / Equalization Director:	
Village:	NONE		PETER J. PRESTON
School District:	HOLT PUBLIC SCHOOLS		405 W. JEFFERSON
			DIMONDALE, MI 48821

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2015	\$24,400	\$141,300	\$141,300	\$116,900
2016	\$25,400	\$145,100	\$145,100	\$119,700
2017	\$25,400	\$142,700	\$142,700	\$117,300
<b>TAXABLE VALUE</b>				
2015	\$24,400	\$141,300	\$141,300	\$116,900
2016	\$24,473	\$141,724	\$141,724	\$117,251
2017	\$24,693	\$142,700	\$142,700	\$118,007

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 March 2, 2018**

Docket Number: **154-17-0812**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	63-D-03-35-176-004	Property Owner:	JAMES L. GRAY
Classification:	REAL		353 CORKWOOD DR.
County:	OAKLAND		OXFORD, MI 48462
Assessment Unit:	TWP of BRANDON	Assessing Officer / Equalization Director:	WILLIAM D. THOMPSON
Village:	NONE		395 MILL STREET, BOX 395
School District:	BRANDON SCHOOL DISTRICT		ORTONVILLE, MI 48462

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$22,500	\$135,130	\$135,130	\$112,630
2017	\$27,900	\$144,280	\$144,280	\$116,380
<b>TAXABLE VALUE</b>				
2016	\$22,500	\$135,130	\$135,130	\$112,630
2017	\$22,700	\$136,340	\$136,340	\$113,640

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 March 2, 2018**

Docket Number: **154-17-0813**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-161-020-309-081-01	Property Owner:	CRAIG & JULIE WALDRON
Classification:	REAL		PO BOX 4206
County:	CHEBOYGAN		BURT LAKE, MI 49717
Assessment Unit:	TWP of TUSCARORA	Assessing Officer / Equalization Director:	MICHAEL RIDLEY
Village:	NONE		P.O. BOX 220
School District:	INLAND LAKES SCHOOL DISTRICT		INDIAN RIVER, MI 49749

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$244,100	\$256,400	\$256,400	\$12,300
2016	\$293,200	\$309,500	\$309,500	\$16,300
2017	\$324,600	\$341,600	\$341,600	\$17,000
<b>TAXABLE VALUE</b>				
2015	\$230,193	\$246,391	\$246,391	\$16,198
2016	\$230,883	\$247,130	\$247,130	\$16,247
2017	\$232,960	\$249,353	\$249,353	\$16,393

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 March 2, 2018**

Docket Number: **154-17-0829**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	58-02-710-032-00	Property Owner:	JODI KRUPP
Classification:	REAL		8707 DRIFTWOOD
County:	MONROE		TEMPERANCE, MI 48182
Assessment Unit:	TWP of BEDFORD	Assessing Officer / Equalization Director:	ALAN E. MATLOW
Village:	NONE		8100 JACKMAN ROAD
School District:	BEDFORD PUBLIC SCHOOLS		TEMPERANCE, MI 48182

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$55,100	\$55,100	\$55,100	\$0

<b>TAXABLE VALUE</b>				
2017	\$0	\$45,354	\$45,354	\$45,354

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 March 2, 2018**

Docket Number: **154-17-0836**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	75-013-035-001-01	Property Owner:	GREGG A. & MARY J. WRIGHT
Classification:	REAL		55210 PARKVILLE RD.
County:	SAINT JOSEPH		MENDON, MI 49072
Assessment Unit:	TWP of PARK	Assessing Officer / Equalization Director:	DALE E. HUTSON
Village:	NONE		60450 FARRAND ROAD
School District:	MENDON COMMUNITY SCHOOL		COLON, MI 49040

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$113,900	\$124,400	\$124,400	\$10,500
2016	\$122,900	\$133,400	\$133,400	\$10,500
2017	\$121,500	\$132,000	\$132,000	\$10,500
<b>TAXABLE VALUE</b>				
2015	\$64,191	\$74,691	\$74,691	\$10,500
2016	\$64,383	\$74,915	\$74,915	\$10,532
2017	\$64,962	\$75,589	\$75,589	\$10,627

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 March 2, 2018**

Docket Number: **154-17-0841**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	002-033-102-1300-00	Property Owner:	ELAINE SMITH
Classification:	REAL		1081 N. COLLING RD.
County:	TUSCOLA		CARO, MI 48723
Assessment Unit:	TWP of ALMER	Assessing Officer / Equalization Director:	TOD G. FACKLER
Village:	NONE		215 N. STATE STREET STE. 2
School District:	CARO COMMUNITY SCHOOLS		CARO, MI 48723

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$29,300	\$29,300	\$29,300
 <b>TAXABLE VALUE</b>				
2017	\$0	\$18,370	\$18,370	\$18,370

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

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

**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 March 9, 2018

Docket Number: 154-17-0842

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-27-236-015	Property Owner:	RAYMOND J. SHUBOY
Classification:	REAL		22445 BEACH
County:	MACOMB		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	LAKEVIEW PUBLIC SCHOOLS		ST. CLAIR SHORES,MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$86,800	\$86,800	\$86,800	\$0

<b>TAXABLE VALUE</b>				
2017	\$65,287	\$86,800	\$86,800	\$21,513

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

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

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

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

**Reason for Amendment:**

The State Tax Commission determined to approve the change in the Original Taxable Value and Requested 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 March 2, 2018**

Docket Number: **154-17-0843**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-27-236-006	Property Owner:	RAYMOND J. SHUBOY
Classification:	REAL		22445 BEACH
County:	MACOMB		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	LAKEVIEW PUBLIC SCHOOLS		ST. CLAIR SHORES,MI 48081

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2015	\$71,600	\$67,800	\$67,800	(\$3,800)
2016	\$68,700	\$64,800	\$64,800	(\$3,900)
<b>TAXABLE VALUE</b>				
2015	\$67,900	\$64,511	\$64,511	(\$3,389)
2016	\$68,100	\$64,705	\$64,705	(\$3,395)

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 March 2, 2018**

Docket Number: **154-18-0004**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	33-02-02-22-228-006	Property Owner:	SIVAKUMAR & MEENALAKSHMI KANNAN
Classification:	REAL		4853 OLMSTED
County:	INGHAM		OKEMOS, MI 48864
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	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$118,400	\$223,700	\$223,700	\$105,300
2017	\$120,800	\$229,300	\$229,300	\$108,500
<b>TAXABLE VALUE</b>				
2016	\$112,436	\$217,736	\$217,736	\$105,300
2017	\$113,447	\$219,695	\$219,695	\$106,248

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 March 2, 2018**

Docket Number: **154-18-0007**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	33-02-02-90-529-607	Property Owner:	LIUMAN TECHNOLOGIES LLC
Classification:	PERSONAL		3773 VICEROY DRIVE
County:	INGHAM		OKEMOS, MI 48864
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>
<b>ASSESSED VALUE</b>				
2017	\$700	\$0	\$0	(\$700)
 <b>TAXABLE VALUE</b>				
2017	\$700	\$0	\$0	(\$700)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-18-0008**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	61-10-200-000-0017-00	Property Owner:	JEREMY D. & BROOKE A. NIEUSMA
Classification:	REAL		1265 WOODHAVEN ST.
County:	MUSKEGON		MUSKEGON, MI 49445
Assessment Unit:	TWP of MUSKEGON	Assessing Officer / Equalization Director:	PENNY L. GOOD
Village:	NONE		1990 E. APPLE AVENUE
School District:	REETHS PUFFER SCHOOLS		MUSKEGON, MI 49442

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$42,200	\$42,200	\$42,200
 <b>TAXABLE VALUE</b>				
2017	\$0	\$38,051	\$38,051	\$38,051

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.

**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 March 2, 2018**

Docket Number: **154-18-0009**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	61-10-160-000-0010-10	Property Owner:	MARY WRIGHT
Classification:	REAL		3195 MACARTHUR ROAD
County:	MUSKEGON		MUSKEGON, MI 49442
Assessment Unit:	TWP of MUSKEGON	Assessing Officer / Equalization Director:	
			PENNY L. GOOD
Village:	NONE		1990 E. APPLE AVENUE
School District:	ORCHARD VIEW SCHOOLS		MUSKEGON, MI 49442

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$45,700	\$45,700	\$45,700
 <b>TAXABLE VALUE</b>				
2017	\$0	\$36,912	\$36,912	\$36,912

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 March 2, 2018**

Docket Number: **154-18-0013**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	76-071-027-300-020-00	Property Owner:	J.K. BERRY
Classification:	REAL		8235 BAILEY ROAD
County:	SANILAC		BROWN CITY, MI 48416
Assessment Unit:	TWP of ELK	Assessing Officer / Equalization Director:	MARK D. CUNNINGHAM
Village:	Village of PECK		5843 JEDDO ROAD
School District:	PECK COMMUNITY SCHOOL DIS		JEDDO, MI 48032

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$2,401	\$2,401	\$2,401
 <b>TAXABLE VALUE</b>				
2017	\$0	\$2,401	\$2,401	\$2,401

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 March 2, 2018**

Docket Number: **154-18-0019**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	33-20-90-22-120-500	Property Owner:	BIOPHOTONIC SOLUTIONS INC.
Classification:	PERSONAL	ATTN:	MARCUS DANTUS
County:	INGHAM		3590 BREEZY POINT DR.
Assessment Unit:	CITY of EAST LANSING		OKEMOS, MI 48864
Village:	NONE	Assessing Officer / Equalization Director:	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>
<b>ASSESSED VALUE</b>				
2017	\$23,200	\$0	\$0	(\$23,200)

<b>TAXABLE VALUE</b>				
2017	\$23,200	\$0	\$0	(\$23,200)

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).

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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-18-0020**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	33-20-90-40-415-300	Property Owner:	GREATER LANSING SURGICAL ASSOC.
Classification:	PERSONAL		1450 FOXCROFT ROAD
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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$9,400	\$0	\$0	(\$9,400)
2017	\$10,100	\$0	\$0	(\$10,100)
<b>TAXABLE VALUE</b>				
2016	\$9,400	\$0	\$0	(\$9,400)
2017	\$10,100	\$0	\$0	(\$10,100)

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).

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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-18-0022**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	33-20-90-40-415-290	Property Owner:	MARY HUNT DO PLLC
Classification:	PERSONAL		1450 FOXCROFT ROAD
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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$19,800	\$0	\$0	(\$19,800)

<b>TAXABLE VALUE</b>				
2017	\$19,800	\$0	\$0	(\$19,800)

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.

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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 March 2, 2018**

Docket Number: **154-18-0024**

The State Tax Commission, at a meeting held on February 13, 2018, 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:	17-12-15-352-009	Property Owner:	CATHERINE DAWLEY
Classification:	REAL		39393 W. ARCHER DR.
County:	MACOMB		HARRISON TWP., MI 48045
Assessment Unit:	TWP of HARRISON	Assessing Officer / Equalization Director:	DEBRA J. KOPP
Village:	NONE		38151 L'ANSE CREUSE
School District:	L ANSE CREUSE PUBLIC SCHOO		HARRISON TWP., MI 48045-1996

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$115,630	\$115,630	\$115,630
 <b>TAXABLE VALUE</b>				
2017	\$0	\$115,630	\$115,630	\$115,630

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

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

**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).

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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-18-0026**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-65-025-821	Property Owner:	TEVA WOMENS HEALTH INC.
Classification:	PERSONAL		1090 HORSHAM RD.
County:	KENT		NORTH WALES, PA 19454
Assessment Unit:	CITY of KENTWOOD	Assessing Officer / Equalization Director:	
Village:	NONE		EVAN A. JOHNSON
School District:	CALEDONIA COMMUNITY SCHO		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$0	\$444,400	\$444,400	\$444,400
 <b>TAXABLE VALUE</b>				
2016	\$0	\$444,400	\$444,400	\$444,400

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.

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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).

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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued March 2, 2018**

Docket Number: **154-18-0027**

The State Tax Commission, at a meeting held on February 13, 2018, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-58-131-05-0080-000	Property Owner:	ANGELA-JAMES WINSTRAND
Classification:	REAL		30427 BRADBURY DR.
County:	WAYNE		FLATROCK, MI 48173
Assessment Unit:	CITY of FLAT ROCK	Assessing Officer / Equalization Director:	FREDERICK W. MORGAN
Village:	NONE		25500 GIBRALTAR ROAD
School District:	FLAT ROCK COMMUNITY SCHOO		FLAT ROCK, MI 48134

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$0	\$111,400	\$111,400	\$111,400
 <b>TAXABLE VALUE</b>				
2017	\$0	\$104,339	\$104,339	\$104,339

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.**

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Douglas B. Roberts  
Chairperson

