

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 May 29, 2018**

Docket Number: **154-18-0116**

The State Tax Commission, at a meeting held on May 29, 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:	041-985-579-20	Property Owner:	GRABIL WINDOWS & DOORS INC.
Classification:	PERSONAL-IFT		7463 RESEARCH DR.
County:	LAPEER		ALMONT, MI 48003
Assessment Unit:	TWP of ALMONT	Assessing Officer / Equalization Director:	
			THOMAS C. VALENTINE
Village:	Village of ALMONT		819 N. MAIN STREET
School District:	ALMONT COMMUNITY SCHOOLS		ALMONT, MI 48003

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	\$6,300	\$6,300	\$6,300
 <b>TAXABLE VALUE</b>				
2017	\$0	\$6,300	\$6,300	\$6,300

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0127**

The State Tax Commission, at a meeting held on May 29, 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: 74-06-999-0582-001 Classification: PERSONAL County: SAINT CLAIR Assessment Unit: CITY of PORT HURON  Village: NONE School District: PORT HURON AREA SCHOOL DI	Property Owner: HUNTINGTON TECHNOLOGY FINANCE & SUBS 2285 FRANKLIN ROAD PO BOX 2017 BLOOMFIELD HILLS, MI 48302  Assessing Officer / Equalization Director: RYAN P. PORTE 100 MCMORRAN BOULEVARD PORT HURON, MI 48060
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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>				
2018	\$1,716,600	\$0	\$0	(\$1,716,600)

<b>TAXABLE VALUE</b>				
2018	\$1,716,600	\$0	\$0	(\$1,716,600)

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0128**

The State Tax Commission, at a meeting held on May 29, 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:	74-14-460-0007-000	Property Owner:	DARLENE BURDEN
Classification:	REAL		2571 ST. CLAIR RIVER DRIVE.
County:	SAINT CLAIR		ALGONAC, MI 48001
Assessment Unit:	TWP of CLAY	Assessing Officer / Equalization Director:	
			BARBARA J. SCHUTT
Village:	NONE		P.O. BOX 429
School District:	ALGONAC COMMUNITY SCH DIS		ALGONAC, MI 48001

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$16,300	\$1,900	\$1,900	(\$14,400)
2017	\$16,400	\$1,900	\$1,900	(\$14,500)
<b>TAXABLE VALUE</b>				
2016	\$15,847	\$1,900	\$1,900	(\$13,947)
2017	\$15,989	\$1,900	\$1,900	(\$14,089)

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0129**

The State Tax Commission, at a meeting held on May 29, 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:	4406-00-046-0	Property Owner:	MICHELLE A. MELLINGER
Classification:	REAL		137 BARBADOES TRL.
County:	CALHOUN		BATTLE CREEK, MI 49017-8616
Assessment Unit:	CITY of BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON
Village:	NONE		10 N. DIVISION STREET STE. 104
School District:	LAKEVIEW SCHOOL DISTRICT		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>				
2018	\$0	\$113,007	\$113,007	\$113,007
 <b>TAXABLE VALUE</b>				
2018	\$0	\$101,629	\$101,629	\$101,629

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0130**

The State Tax Commission, at a meeting held on May 29, 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:	4708-16-101-037	Property Owner:	HEIDI A. ZIMMERMAN & ROLAND KISTLER
Classification:	REAL		PO BOX 385
County:	LIVINGSTON		HARTLAND, MI 48353
Assessment Unit:	TWP of HARTLAND	Assessing Officer / Equalization Director:	
Village:	NONE		JAMES B. HEASLIP
School District:	HARTLAND CONSOLIDATED SCH		2655 CLARK ROAD
			HARTLAND, MI 48353

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2016	\$120,800	\$95,000	\$95,000	(\$25,800)
2017	\$122,700	\$96,800	\$96,800	(\$25,900)
2018	\$148,900	\$116,500	\$116,500	(\$32,400)
<b>TAXABLE VALUE</b>				
2016	\$111,381	\$87,545	\$87,545	(\$23,836)
2017	\$112,383	\$88,332	\$88,332	(\$24,051)
2018	\$114,743	\$90,186	\$90,186	(\$24,557)

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0131**

The State Tax Commission, at a meeting held on May 29, 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:	X-18-04-352-028	Property Owner:	SYRIAN AMERICAN COUNCIL
Classification:	REAL		25755 SOUTHFIELD RD.
County:	OAKLAND		SOUTHFIELD, MI 48075
Assessment Unit:	TWP of WEST BLOOMFIELD	Assessing Officer / Equalization Director:	ROBERT SCRIPTURE
Village:	NONE		4550 WALNUT LAKE ROAD, BOX 250130
School District:	WEST BLOOMFIELD SCHOOL DI		WEST BLOOMFIELD, MI 48325-0130

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$167,270	\$167,270	\$167,270

<b>TAXABLE VALUE</b>				
2018	\$0	\$147,100	\$147,100	\$147,100

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0132**

The State Tax Commission, at a meeting held on May 29, 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:	5106-900-230-00	Property Owner:	ELMER'S CRANE & DOZER, INC.
Classification:	PERSONAL		3600 RENNIE SCHOOL RD.
County:	MANISTEE		TRAVERSE CITY, MI 49685
Assessment Unit:	TWP of FILER	Assessing Officer / Equalization Director:	
			MARLENE F. WHETSTONE
Village:	NONE		P.O. BOX 325
School District:	MANISTEE AREA PUBLIC SCHOO		CADILLAC, MI 49601

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$100,300	\$100,300	\$100,300
 <b>TAXABLE VALUE</b>				
2018	\$0	\$100,300	\$100,300	\$100,300

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

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0133**

The State Tax Commission, at a meeting held on May 29, 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:	41-01-51-116-166	Property Owner:	LIVE NATION INC.
Classification:	PERSONAL		C/O RYAN LLC
County:	KENT		13155 NOEL RD., STE 100 LB73
Assessment Unit:	CITY of GRAND RAPIDS		DALLAS, TX 75240
		Assessing Officer / Equalization Director:	SCOTT A. ENGERSON
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$256,700	\$256,700	\$256,700
 <b>TAXABLE VALUE</b>				
2018	\$0	\$256,700	\$256,700	\$256,700

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0137**

The State Tax Commission, at a meeting held on May 29, 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: 41-09-36-476-021  Classification: REAL County: KENT Assessment Unit: TWP of ALPINE  Village: NONE School District: COMSTOCK PARK PUBLIC SCHO	Property Owner: CHRISTINE DESARDEN & ERIC DESARDEN- MATEO  CALEDONIA, MI 49319  Assessing Officer / Equalization Director: ELIZABETH A. KEELING 5255 ALPINE AVENUE N.W COMSTOCK PARK, MI 49321
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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>				
2018	\$0	\$54,500	\$54,500	\$54,500
 <b>TAXABLE VALUE</b>				
2018	\$0	\$50,319	\$50,319	\$50,319

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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).

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

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



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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0141**

The State Tax Commission, at a meeting held on May 29, 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:	70-058-02-0375-000	Property Owner:	KIRK & DEBORAH CARSON
Classification:	REAL		6752 WEATHERSFIELD WAY
County:	WAYNE		CANTON, MI 48187
Assessment Unit:	TWP of BROWNSTOWN	Assessing Officer / Equalization Director:	SHARON A. DOOM
Village:	NONE		21313 TELEGRAPH ROAD
School District:	WOODHAVEN SCHOOL DISTRICT		BROWNSTOWN, MI 48183

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$105,900	\$105,900	\$105,900
 <b>TAXABLE VALUE</b>				
2018	\$0	\$105,900	\$105,900	\$105,900

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

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0143**

The State Tax Commission, at a meeting held on May 29, 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:	011-980-012-02	Property Owner:	STEWART MANUFACTURING LLC
Classification:	PERSONAL		PO BOX 219
County:	MENOMINEE		HERMANVILLE, MI 49847
Assessment Unit:	TWP of MEYER	Assessing Officer / Equalization Director:	
			ROBERT J. DESJARLAIS
Village:	NONE		N9166 CHEESE FACTORY ROAD
School District:	NORTH CENTRAL AREA SCHOOL		DAGGETT, MI 49821

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$915,248	\$915,248	\$915,248
 <b>TAXABLE VALUE</b>				
2018	\$0	\$915,248	\$915,248	\$915,248

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).

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

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



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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0144**

The State Tax Commission, at a meeting held on May 29, 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:	011-980-012-01	Property Owner:	STEWART MANUFACTURING LLC
Classification:	PERSONAL-IFT		PO BOX 219
County:	MENOMINEE		HERMANVILLE, MI 49847
Assessment Unit:	TWP of MEYER	Assessing Officer / Equalization Director:	
			ROBERT J. DESJARLAIS
Village:	NONE		N9166 CHEESE FACTORY ROAD
School District:	NORTH CENTRAL AREA SCHOOL		DAGGETT, MI 49821

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$915,248	\$0	\$0	(\$915,248)

<b>TAXABLE VALUE</b>				
2018	\$915,248	\$0	\$0	(\$915,248)

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0145**

The State Tax Commission, at a meeting held on May 29, 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:	14-130-235-012-00	Property Owner:	JOHN P. FORDE TRUST
Classification:	REAL		4710 W. HUTCHINSON
County:	CASS		CHICAGO, IL 60641
Assessment Unit:	TWP of SILVER CREEK	Assessing Officer / Equalization Director:	WILLIAM J. KAYS
Village:	NONE		72883 CR 687
School District:	DOWAGIAC UNION SCHOOLS		HARTFORD, MI 49057

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$62,600	\$45,150	\$45,150	(\$17,450)
 <b>TAXABLE VALUE</b>				
2016	\$42,582	\$30,805	\$30,805	(\$11,777)

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0146**

The State Tax Commission, at a meeting held on May 29, 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:	17-998-07632-00	Property Owner:	MASTER WIRELESS
Classification:	PERSONAL		330 HAMILTON ROW, STE. 300
County:	ISABELLA		BIRMINGHAM, MI 48009
Assessment Unit:	CITY of MOUNT PLEASANT	Assessing Officer / Equalization Director:	
Village:	NONE		CHRISTOPHER COUCKE
School District:	MT PLEASANT CITY SCHOOL DIS		320 W. BROADWAY
			MT. PLEASANT, MI 48858

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2016	\$10,000	\$0	\$0	(\$10,000)

<b>TAXABLE VALUE</b>				
2016	\$10,000	\$0	\$0	(\$10,000)

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0147**

The State Tax Commission, at a meeting held on May 29, 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:	56-999-00-2018-077	Property Owner:	FEDEX OFFICE
Classification:	PERSONAL		PO BOX 71850
County:	WAYNE		PHOENIX, AZ 85050
Assessment Unit:	CITY of WESTLAND	Assessing Officer / Equalization Director:	
Village:	NONE		JENNIFER E. NIEMAN
School District:	LIVONIA PUBLIC SCHOOLS		36300 WARREN
			WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$17,500	\$54,600	\$54,600	\$37,100

<b>TAXABLE VALUE</b>				
2018	\$17,500	\$54,600	\$54,600	\$37,100

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).

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0149**

The State Tax Commission, at a meeting held on May 29, 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:	N-99-10-007-600	Property Owner:	THE VETERINARY STANDARD, PLLC
Classification:	PERSONAL		11488 PLEASANT LAKE RD.
County:	WASHTENAW		MANCHESTER, MI 48158
Assessment Unit:	TWP of FREEDOM	Assessing Officer / Equalization Director:	
			RAMAN A. PATEL
Village:	NONE		11508 PLEASANT LAKE ROAD
School District:	MANCHESTER COMMUNITY SCH		MANCHESTER, MI 48158

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$7,000	\$37,600	\$37,600	\$30,600

<b>TAXABLE VALUE</b>				
2018	\$7,000	\$37,600	\$37,600	\$30,600

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0150**

The State Tax Commission, at a meeting held on May 29, 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:	88-99-00-501-300	Property Owner:	KARMA AUTOMOTIVE LLC
Classification:	PERSONAL		9950 JERONIMO RD.
County:	OAKLAND		IRVINE, CA 92618
Assessment Unit:	CITY of TROY	Assessing Officer / Equalization Director:	
Village:	NONE		LEGER A. LICARI
School District:	TROY SCHOOL DISTRICT		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$150,000	\$256,310	\$256,310	\$106,310

<b>TAXABLE VALUE</b>				
2017	\$150,000	\$256,310	\$256,310	\$106,310

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0153**

The State Tax Commission, at a meeting held on May 29, 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:	74-13-023-2007-000	Property Owner:	EDWARD & EVELYN WEBER
Classification:	REAL		7014 LINDSEY
County:	SAINT CLAIR		CHINA TOWNSHIP, MI 48054
Assessment Unit:	TWP of COLUMBUS	Assessing Officer / Equalization Director:	SESTILIO CIANFERRA
Village:	NONE		1732 BAUMAN ROAD
School District:	EAST CHINA TWP SCHOOL DIST		COLUMBUS, MI 48603

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$39,000	\$39,000	\$39,000
 <b>TAXABLE VALUE</b>				
2018	\$0	\$31,015	\$31,015	\$31,015

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, 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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0154**

The State Tax Commission, at a meeting held on May 29, 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: 8277-001-99-0001-727 Classification: REAL County: WAYNE Assessment Unit: TWP of NORTHVILLE Village: NONE School District: NORTHVILLE PUBLIC SCHOOLS	Property Owner: BARNES DEVELOPMENT CO. LLC (BELLE TIRE) 1000 ENTERPRISE DR. ALLEN PARK, MI 48101 Assessing Officer / Equalization Director: AARON P. POWERS 44405 SIX MILE ROAD NORTHVILLE, MI 48168-9670
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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>				
2018	\$221,300	\$770,700	\$770,700	\$549,400

<b>TAXABLE VALUE</b>				
2018	\$221,300	\$770,700	\$770,700	\$549,400

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0155**

The State Tax Commission, at a meeting held on May 29, 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:	41-01-51-115-912	Property Owner:	LEDER FOOD 2 LLC
Classification:	PERSONAL		1724 PAUL R. ST SE
County:	KENT		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT A. ENGERSON
School District:	GRAND RAPIDS CITY SCH DIST		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$50,000	\$58,400	\$58,400	\$8,400

<b>TAXABLE VALUE</b>				
2018	\$50,000	\$58,400	\$58,400	\$8,400

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0156**

The State Tax Commission, at a meeting held on May 29, 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:	41-01-51-116-170	Property Owner:	SEWARD AND 7TH LLC
Classification:	PERSONAL		601 FIRST ST NW
County:	KENT		GRAND RAPIDS, MI 49504
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$0	\$34,800	\$34,800	\$34,800
<b>TAXABLE VALUE</b>				
2018	\$0	\$34,800	\$34,800	\$34,800

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0157**

The State Tax Commission, at a meeting held on May 29, 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:	41-01-51-114-011	Property Owner:	SID TOOL CO. INC.
Classification:	PERSONAL		DBA MSC INDUSTRIAL SUPPLY CO
County:	KENT		525 HARBOUR PLACE DR.
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	DAVIDSON, NC 28036
Village:	NONE		SCOTT A. ENGERSON
School District:	GRAND RAPIDS CITY SCH DIST		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$54,100	\$94,000	\$94,000	\$39,900

<b>TAXABLE VALUE</b>				
2018	\$54,100	\$94,000	\$94,000	\$39,900

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0158**

The State Tax Commission, at a meeting held on May 29, 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:	PM-99-20-033-858	Property Owner:	FASTENER ADVANCE PRODUCTS CO LTD
Classification:	PERSONAL		750 HOGAN
County:	WASHTENAW		MANCHESTER, MI 48158
Assessment Unit:	TWP of MANCHESTER	Assessing Officer / Equalization Director:	
Village:	Village of MANCHESTER		PATRICIA H. ZAMENSKI
School District:	MANCHESTER COMMUNITY SCH		275 S. MACOMB STREET
			MANCHESTER, MI 48158

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$24,550	\$175,300	\$175,300	\$150,750
2018	\$21,800	\$123,650	\$123,650	\$101,850
<b>TAXABLE VALUE</b>				
2017	\$24,550	\$175,300	\$175,300	\$150,750
2018	\$21,800	\$123,650	\$123,650	\$101,850

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).

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0159**

The State Tax Commission, at a meeting held on May 29, 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:	PM-99-90-550-002	Property Owner:	FASTENER ADVANCE PRODUCTS CO LTD
Classification:	PERSONAL-IFT		750 HOGAN
County:	WASHTENAW		MANCHESTER, MI 48158
Assessment Unit:	TWP of MANCHESTER	Assessing Officer / Equalization Director:	
			PATRICIA H. ZAMENSKI
Village:	Village of MANCHESTER		275 S. MACOMB STREET
School District:	MANCHESTER COMMUNITY SCH		MANCHESTER, MI 48158

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2017	\$62,650	\$0	\$0	(\$62,650)
2018	\$9,500	\$0	\$0	(\$9,500)
<b>TAXABLE VALUE</b>				
2017	\$62,650	\$0	\$0	(\$62,650)
2018	\$9,500	\$0	\$0	(\$9,500)

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0160**

The State Tax Commission, at a meeting held on May 29, 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:	PM-99-90-550-005	Property Owner:	FASTENER ADVANCE PRODUCTS CO LTD
Classification:	PERSONAL-IFT		750 HOGAN
County:	WASHTENAW		MANCHESTER, MI 48158
Assessment Unit:	TWP of MANCHESTER	Assessing Officer / Equalization Director:	
Village:	Village of MANCHESTER		PATRICIA H. ZAMENSKI
School District:	MANCHESTER COMMUNITY SCH		275 S. MACOMB STREET
			MANCHESTER, MI 48158

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$88,100	\$0	\$0	(\$88,100)
2018	\$92,350	\$0	\$0	(\$92,350)
<b>TAXABLE VALUE</b>				
2017	\$88,100	\$0	\$0	(\$88,100)
2018	\$92,350	\$0	\$0	(\$92,350)

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0161**

The State Tax Commission, at a meeting held on May 29, 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:	PM-99-20-031-009	Property Owner:	AMCOR PET PACKAGING USA INC
Classification:	PERSONAL		10521 M-52 HWY
County:	WASHTENAW		MANCHESTER, MI 48158
Assessment Unit:	TWP of MANCHESTER	Assessing Officer / Equalization Director:	
Village:	Village of MANCHESTER		PATRICIA H. ZAMENSKI
School District:	MANCHESTER COMMUNITY SCH		275 S. MACOMB STREET
			MANCHESTER, MI 48158

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$603,000	\$917,100	\$917,100	\$314,100
2018	\$196,050	\$486,600	\$486,600	\$290,550
<b>TAXABLE VALUE</b>				
2017	\$603,000	\$917,100	\$917,100	\$314,100
2018	\$196,050	\$486,600	\$486,600	\$290,550

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0162**

The State Tax Commission, at a meeting held on May 29, 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:	PM-99-90-550-007	Property Owner:	AMCOR PET PACKAGING USA INC
Classification:	PERSONAL-IFT		10521 M-52 HWY
County:	WASHTENAW		MANCHESTER, MI 48158
Assessment Unit:	TWP of MANCHESTER	Assessing Officer / Equalization Director:	
			PATRICIA H. ZAMENSKI
Village:	Village of MANCHESTER		275 S. MACOMB STREET
School District:	MANCHESTER COMMUNITY SCH		MANCHESTER, MI 48158

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2017	\$314,100	\$0	\$0	(\$314,100)
2018	\$290,550	\$0	\$0	(\$290,550)
<b>TAXABLE VALUE</b>				
2017	\$314,100	\$0	\$0	(\$314,100)
2018	\$290,550	\$0	\$0	(\$290,550)

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0163**

The State Tax Commission, at a meeting held on May 29, 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:	99-05-656-300	Property Owner:	HYG FINANCIAL SERVICES INC	
Classification:	PERSONAL		PO BOX 36200	
County:	MACOMB		BILLINGS, MT 59107	
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	TIMOTHY T. BAKER	
Village:	NONE		ONE CITY SQUARE, STE. 310	
School District:	WARREN WOODS PUBLIC SCHO		WARREN, MI 48093	

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$39,924	\$109,502	\$109,502	\$69,578

<b>TAXABLE VALUE</b>				
2018	\$39,924	\$109,502	\$109,502	\$69,578

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0164**

The State Tax Commission, at a meeting held on May 29, 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:	99-05-623-905	Property Owner:	HYG FINANCIAL SERVICES INC
Classification:	PERSONAL		PO BOX 36200
County:	MACOMB		BILLINGS, MT 59107
Assessment Unit:	CITY of WARREN	Assessing Officer / Equalization Director:	
Village:	NONE		TIMOTHY T. BAKER
School District:	WARREN WOODS PUBLIC SCHO		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2018	\$0	\$45,340	\$45,340	\$45,340
 <b>TAXABLE VALUE</b>				
2018	\$0	\$45,340	\$45,340	\$45,340

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0165**

The State Tax Commission, at a meeting held on May 29, 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: 22-8004-13566 Classification: PERSONAL County: SAGINAW Assessment Unit: CITY of SAGINAW Village: NONE School District: SAGINAW CITY SCHOOL DISTRI	Property Owner: EVERBANK FINANCE INC. 630 N. CENTRAL EXPRESSWAY, STE A PLANO, TX 75074 Assessing Officer / Equalization Director: LORI D. BROWN 1315 S. WASHINGTON AVENUE SAGINAW, MI 48601
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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>				
2018	\$51,900	\$9,900	\$9,900	(\$42,000)

<b>TAXABLE VALUE</b>				
2018	\$51,900	\$9,900	\$9,900	(\$42,000)

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).

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0166**

The State Tax Commission, at a meeting held on May 29, 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: 22-8004-13500 Classification: PERSONAL County: SAGINAW Assessment Unit: CITY of SAGINAW Village: NONE School District: SAGINAW CITY SCHOOL DISTRI	Property Owner: EVERBANK FINANCE INC. 630 N. CENTRAL EXPRESSWAY, STE A PLANO, TX 75074 Assessing Officer / Equalization Director: LORI D. BROWN 1315 S. WASHINGTON AVENUE SAGINAW, MI 48601
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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>				
2018	\$4,600	\$8,600	\$8,600	\$4,000

<b>TAXABLE VALUE</b>				
2018	\$4,600	\$8,600	\$8,600	\$4,000

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).

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 29, 2018**

Docket Number: **154-18-0167**

The State Tax Commission, at a meeting held on May 29, 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:	22-8004-13599	Property Owner:	EVERBANK FINANCE INC.
Classification:	PERSONAL		630 N. CENTRAL EXPRESSWAY, STE A
County:	SAGINAW		PLANO, TX 75074
Assessment Unit:	CITY of SAGINAW	Assessing Officer / Equalization Director:	
Village:	NONE		LORI D. BROWN
School District:	SAGINAW CITY SCHOOL DISTRI		1315 S. WASHINGTON AVENUE
			SAGINAW, MI 48601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2018	\$17,300	\$56,800	\$56,800	\$39,500
 <b>TAXABLE VALUE</b>				
2018	\$17,300	\$56,800	\$56,800	\$39,500

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).

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

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



Douglas B. Roberts  
Chairperson

