

STATE OF MICHIGAN

BULLETIN NO. 15
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PERSONAL PROPERTY



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

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STATE TAX COMMISSION

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TO: ASSESSING OFFICERS

FROM: STATE TAX COMMISSION

RE: PERSONAL PROPERTY

The State Tax Commission reminds all assessing officers of their obligation to annually discover assessable personal property and to send personal property statements to all owners of personal property situated in their assessment units on tax day December 31. Excerpts from the General Property Tax Act are included which prescribe the assessor's responsibilities in this matter and the penalties for failure to perform his/her statutory duties.

The following are some types of personal property which are sometimes overlooked in the assessment process:

- (1) **Leased Equipment:** This type of equipment shall be assessed to the owner of the equipment. If the owner is not known, the property shall be assessed to the user or person in possession of the equipment. Some examples of equipment which is frequently leased are computers, copiers, office machines, postage meters, and industrial equipment.
- (2) **Equipment being leased to exempt organizations** such as hospitals, educational institutions, governmental offices and financial institutions. This equipment shall be assessed to the owners of the equipment.

- (3) Construction equipment which is not registered under Section 801 of the Michigan Vehicle Code being M.C.L. 257.801 is assessable. Unless specifically exempt, "special mobile equipment" with special plates issued under M.C.L. 257.802 is assessable. Special mobile equipment might include road construction and maintenance machinery, mobile office trailers, mobile tool shed trailers, mobile trailer units used for housing stationary construction equipment, ditch digging apparatus, and well boring and well servicing apparatus.

Other items of personal property which have been overlooked by many assessors are Liquified Petroleum (LP) Gas tanks owned by LP Gas companies who make them available to customers. These are the fuel tanks frequently used for home heating. The LP tanks used for agricultural purposes such as grain drying are exempt.

The State Tax Commission is in the process of gathering information about the assessment of personal property owned by LP Gas companies. Personal property statements have been sent to all known LP Gas companies requiring them to report their assessable personal property by location within the townships and cities for the 1988 assessment year. The 1989 year may also be included. The State Tax Commission will share the results of its investigation with assessors and equalization directors when the study is complete.

It has become apparent that many assessors have not been sending personal property statements to LP Gas companies which supply tanks to customers in their assessment units as prescribed by law.

THE LAW REQUIRES THAT ASSESSORS SEND 1990 PERSONAL PROPERTY STATEMENTS TO ALL OWNERS OF PERSONAL PROPERTY INCLUDING LP GAS COMPANIES WHO OWN TANKS IN THEIR ASSESSING UNITS ON TAX DAY.

A list of the names and addresses of LP Gas companies known to be doing business in Michigan is enclosed with this bulletin. Assessors should determine which LP Gas companies are supplying tanks to customers in their assessment units and send statements to them.

Please call the State Tax Commission at (517) 373-0500 if you know of LP Gas companies which are not on the enclosed list or to report companies which do not complete and return personal property statements to you.

EXCERPTS FROM THE GENERAL PROPERTY TAX ACT (MCL 211.18, 211.16 AND 211.19)

Sec. 18. Each supervisor or other assessing officer...shall ascertain the taxable property of his assessing district, and the persons to whom it should be assessed and their residences. For this purpose he shall require every person of full age and sound mind who the supervisor or assessor believes has personal property in his possession to make and subscribe to a true and correct written statement...of all the personal property of such person, firm or corporation, whether owned by him or it or held for the use of another, and every such person, firm or corporation, shall make such statement...

Sec. 116. If any supervisor or other assessing officer of any township or city shall willfully assess any property at more or less than what he believes to be its true cash value, he shall be guilty of a misdemeanor, and on conviction thereof he shall be punished by imprisonment in the county jail not exceeding 1 year, or by fine not exceeding 300 dollars, at the discretion of the court...

Sec. 119. (1) Except as provided in subsections (2) and (3), a person who willfully neglects or refuses to perform a duty imposed upon that person by this act, when no other provision is made in this act, is guilty of a misdemeanor, punishable by imprisonment for not more than 6 months, or a fine of not more than \$300.00, and is liable to a person injured to the full extent of the injury sustained...

ALTO GAS CO P.O. BOX 527 EDMORE MI 48829	CAL GAS (PARMA) 450 W. MICHIGAN AVE PARMA MI 49269	DOUGLAS LP GAS 50 CENTER DOUGLAS MI 49406	FERRELLGAS INC. 9030 W. LUDINGTON DR LAKE MI 48632	FUELGAS (BAV CITY) P.O. BOX 1490 FLINT MI 48501
ALTO LP GAS, INC. 6040 ALDEN HASH HWY ALTO MI 49302	CAL GAS (PONTIAC) 2625 ORCHARD LAKE RD PONTIAC MI 48053	DUCHANE'S PROPANE 5060 BOOTH RD MARINE CITY MI 48039	FERRELLGAS INC. ONE LIBERTY PLAZA LIBERTY MO 64068	FUELGAS (BELLEVILLE) 17771 SUMPTER BELLEVILLE MI 48111
AMERICAN GAS CO 1186 W. 3RD AVE ROGERS CITY MI 49779	CAL GAS (THREE RIVERS) US-131 THREE RIVERS MI 49093	E & F GAS 15067 STEININGER RD MARCELLUS MI 49067	FERRELLGAS INC. 12312 E FULTON ST LOWELL MI 49331	FUELGAS (BOYNE CITY) 664 STATE ST BOYNE CITY MI 49712
AMERICAN PROPANE 3124 VIEHMA RD ERIE MI 48133	CAL GAS (TOLEDO) 10501 AIRPORT HWY TOLEDO OH 43613	ELLIOTT GAS & OIL CO 420 N STATE, BOX 365 GLADWIN MI 48624	FERRELLGAS INC. 11345 PRIEST RD MANCELONA MI 49659	FUELGAS (CADILLAC) 4981 E. M-115 CADILLAC MI 49601
B & W CO OP 120 S PINE BRECKENRIDGE MI 48615	CAL GAS (TRENTON) 22536 S TELEGRAPH TRENTON MI 48183	ELLSWORTH FARMERS EXCHANG P.O. BOX 98 ELLSWORTH MI 49729	FERRELLGAS INC. US 41 NEQUANEE MI 49866	FUELGAS (CASS CITY) P.O. BOX 1490 FLINT MI 48501
B&W CO-OP FAR SER INC 216 EASTMAN, BOX 518 BRECKENRIDGE MI 48615	CAL GAS CORP. 8401 GERBER RD SACRAMENTO CA 95828	EMPIRE GAS CO (CHARLOTTE) 3641 LANSING RD CHARLOTTE MI 48813	FERRELLGAS INC. 8999 PINCKNEY PICKNEY MI 48169	FUELGAS (CLARE) P.O. BOX 1490 FLINT MI 48501
BACKUS OIL CO 3801 CHANDLER ST CARSONVILLE MI 48419	CALVIN PROPANE GAS & GAMBLE STORE CEDARVILLE MI 49719	EMPIRE GAS CO (CHASSALL) P.O. BOX 303 LEBANON MO 65536	FERRELLGAS INC. 1950 S. RIVER RD SAGINAW MI 48603	FUELGAS (COLDWATER) P.O. BOX 1490 FLINT MI 48501
BAKERS HOME SERVICE CE 9530 MASON DR HEWAYGO MI 49337	CARNICKLE LP GAS 3635 14 HILE RD TEKONSHA MI 49092	EMPIRE GAS CO (COLEMAN) BOX 303 LEBANON MO 65536	FERRELLGAS INC. 4236 S HURON STANDISH MI 48658	FUELGAS (FLINT) 3306 LAPEER RD FLINT MI 48503
BEAR LAKE BOTTLE GAS 10945 ANDERSON RD BEAR LAKE MI 49614	COLE'S PROPANE GAS SERV. 2300 RITCHIE RD. LINCOLN MI 48742	EMPIRE GAS CO (DURAND) P.O. BOX 303 LEBANON MO 65536	FERRELLGAS INC. 320 S. ADRIAM TECUMSEH MI 49286	FUELGAS (GLADWIN) P.O. BOX 1490 FLINT MI 48501
BEXTEN L.A. INC 8341 US-223 OTTAWA LAKE MI	COMPET FINANCIAL SER 200 Tech Can Dr, Ste 104 MILFORD OH 46150	EMPIRE GAS CO (MARQUETTE) 905 LAKESHORE MARQUETTE MI 49856	FERRELLGAS INC. BOX 27 2344 CASS ROAD TRAVERSE CITY MI 49684	FUELGAS (GRAYLING) P.O. BOX 1490 FLINT MI 48501
BLUE FLAME GAS 488 HUDSON RD OSSEO MI 49266	CRYSTAL FLASH 3908 WESTNEDGE KALAMAZOO MI 49001	EMPIRE GAS CO (MUMISING) RR#1, BOX 444 MUMISING MICH. 49862	FERRELLGAS INC. OLD 27 NORTH VANDERBILT MI 49796	FUELGAS (HASTINGS) P.O. BOX 1490 FLINT MI 48501
BLUE WATER OIL CO 6034 KING RD MARINE CITY MI 48039	CRYSTAL FLASH PAW PAW MI 49079	EMPIRE GAS CO (VASSAR) P.O. BOX 303 LEBANON MO 65536	FORWARD OIL CO. 128 S. FOREST STANDISH MI 48658	FUELGAS (HOUGHTON LAKE) P.O. BOX 1490 FLINT MI 48501
BOHMAN GAS & OIL CO BOX 8 GULLIVER MI 49840	CRYSTAL FLASH PROPANE 5501 E. M-115 CADILLAC MI 49601	FENVILLE THERMOGAS 6494 118TH AVE FENVILLE MI 49408	FRANQR GAS CO., INC. P.O. BOX 744 ELKHART IN 46615	FUELGAS (HOWELL) 645 E. HIGHLAND RD HOWELL MI 48843
BUSCH L P GAS CO JONES MI	O & G HARDWARE 3303 WEST RIVER RD SARIFORO MI 48657	FERRELLGAS INC 2909 MARY ST MARINETTE MI 64143	FRANK ROBERT'S L P GAS 57532 STOLDT RD THREE RIVERS MI 49093	FUELGAS (IMLAY CITY) P.O. BOX 1490 FLINT MI 48501
CAL GAS (ALMA) 6379 H JEROME ALMA MI 48801	DAQUE DRI GAS INC. 3945 S GRAHAM SAGINAW MI 48603	FERRELLGAS INC. 111 E WASHINGTON AVE BALDWIN MI 49304	FRUITPORT BOTTLED GAS 365 3rd ST FRUITPORT MI 49415	FUELGAS (INDIAN RIVER) P.O. BOX 1490 FLINT MI 48501
CAL GAS (CAPAC) 14900 DOWNEY CAPAC MI 48014	DALES L P GAS SERVICE 263 M-36 HENONINEE MI 49858	FERRELLGAS INC. 180 W 13TH CADILLAC MI 49625	FUEL & SUPPLY CO 7430 S. LAKE SHORE DR LEXINGTON MI 48450	FUELGAS (JACKSON) 3950 ANN ARBOR RD JACKSON MI 49202
CAL GAS (COLDWATER) 638 E. CHICAGO COLDWATER MI 49036	DALQUIST PROPANE & APPL. 2591 M-189 IRON RIVER MI 49935	FERRELLGAS INC. BOX 337, M60 CASSOPOLIS MI 49031	FUEL GAS CO INC P.O. BOX 1490 FLINT MI 48501	FUELGAS (KALKASKA) P.O. BOX 1490 FLINT MI 48501
CAL GAS (HARRISON) 3850 N CLARE AVE HARRISON MI 48625	DECOCK BOTTLE GAS US 2, 923 STEPHENSON ESCAMABA MI 49829	FERRELLGAS INC. 1103 N SAGINAW ST DURAND MI 48429	FUELGAS (ALPENA) P.O. BOX 1490 FLINT MI 48501	FUELGAS (LIHON) P.O. BOX 1490 FLINT MI 48501
CAL GAS (LANSING) 5601 AURELIUS RD LANSING MI 48910	DEPENDABLE L.P. GAS CO 1245 GRAND RIVER RD LOWELL MI 49331	FERRELLGAS INC. 1480 W. GREEN ST HASTINGS MI 49058	FUELGAS (ATLANTA) P.O. BOX 1490 FLINT MI 48501	FUELGAS (MAHISTEE) P.O. BOX 1490 FLINT MI 48501
CAL GAS (MONROE) 6675 N. TELEGRAPH MONROE MI 48161	DOL JAC ENTERPRISES 990 E WALKER OVID MI 48866	FERRELLGAS INC. RT 1, BOX 64 HOUGHTON MI 49931	FUELGAS (BAD AXE) P.O. BOX 1490 FLINT MI 48501	FUELGAS (MARSHALL) P.O. BOX 1490 FLINT MI 48501

FUELGAS (MILLINGTON) P.O. BOX 1490 FLINT MI 48501	GREAT PLAINS GAS M 51 SOUTH DOWAGIAC MI 49047	LAGASCO ENT CO RR41, BOX 8 GERHASKA MI 49836	NORTHWEST PROPANE 32465 NORTHWESTERN FARMINGTON MI 48018	PETROLANE 20210 CCHNER DETROIT MI 48234
FUELGAS (MONROE) P.O. BOX 1490 FLINT MI 48501	GREAT PLAINS GAS M-66 NORTH EVART MI 49631	LAND OF LAKES, CIREX CORP P.O. BOX 726 LITTLE CHUTE WISCONSIN MI	NORTHWEST PROPANE 30465 GRANGE HALL RD HOLLY MI 48442	PETROLANE MARQUETTE ST ELK RAPIDS MI 49781
FUELGAS (NEW BALTIMORE) P.O. BOX 1490 FLINT MI 48501	GREAT PLAINS GAS 832 GRISWOLD HART MI 49420	LITTLE BAY PROPANE 2020 N. LINCOLN RD. ESCANABA MI 49829	NORTHWEST PROPANE 3300 LAPEER RD OXFORD MI 48051	PETROLANE 8608 LINCOLN GAGETOWN MI 48735
FUELGAS (PORT HURON) P.O. BOX 1490 FLINT MI 48501	GREAT PLAINS GAS 1460 E CLOVERLAND IRONWOOD MI 49938	LONGS TRI COUNTY GAS 2535 VAN DYKE RD MARLETTE MI 48463	OTTAWA LP GAS CO 13385 168TH AVE GRAND HAVEN MI 49417	PETROLANE P.O. BOX 456 GAYLORD MI 49735
FUELGAS (REHUS) P.O. BOX 1490 FLINT MI 8501	GREAT PLAINS GAS 3231 REDMOND KALAMAZOO MI 49001	LOWE'S BOTTLE GAS SERVICE P.O. BOX 206 DRUMMOND ISLAND MI 49726	PARKER'S PROPANE G1447 E CARPENTERR RD FLINT MI 48505	PETROLANE 212 STATE STREET GOBLES MI 49055
FUELGAS (SUMPTER TWP.) P.O. BOX 1490 FLINT MI 48501	GREAT PLAINS GAS 400 W THOMAS LANSING MI 48901	LYONS LP GAS CO CO. RD 10-3 LYONS OH	PARKERS PROPANE 5000 ZELLE BRIDGEPORT MI 48722	PETROLANE 64622 US 23 GOSHAW IN 46526
FUELGAS (TAWAS CITY) 1400 S HURON TAWAS CITY MI 48763	GREAT PLAINS GAS 3497 N YANKEE SPRINGS RD MIDDLEVILLE MI 49333	MARLOWE'S GAS 600 HOMER RD IRON RIVER MI 49935	PEARL GAS & OIL CO. II P.O. BOX 176 SOMERSET CENTER MI 49	PETROLANE 1923 CHICAGO DR GRAND RAPIDS MI 49509
FUELGAS (UNIONVILLE) P.O. BOX 1490 FLINT MI 48501	GREAT PLAINS GAS 836 CROTON DR NEWAYGO MI 49337	MARY'S BOTTLED GAS 220 S. DECALB ST REED CITY MI 49677	PENNINGTON LPG 9155 W WESTON RD MORENCI MI 49256	PETROLANE 221 N WASHINGTON HALE MI 48739
FUELGAS (WEST BRANCH) P.O. BOX 1490 FLINT MI 48501	GREENE'S GAS COMPANY INC 2635 S HURON KAWKAWLIN MI 48631	MATTIS FUEL CO GG-3416 W. PIERSON RD FLINT MI 48604	PETROLANE 728 RIVER ALLEGAN MI 49010	PETROLANE P.O. BOX 248, PROSPECT HARTFORD MI 49057
FUELGAS/EMRO MARKETING 539 S. MAIN ST FINDLEY OH 45860	HANSON & SEELMAN 426 DIVISION SPARTA MI 49435	MESICK BOTTLE GAS R#2, N 7 MILE MESICK MI 49668	PETROLANE 494 RIPLEY BLVD ALPENA MI 49707	PETROLANE P.O. BOX 806 HOUGHTON LAKE MI 48629
G & K GAS CORP 902 S. ORANGE ST STURGIS MI 49091	HOLTON LP GAS CO 11125 NORTHLAND RD. BIG RAPIDS MI 49307	MILLER PROPANE CO -ADISON 8360 US-127, RT 1 ADISON MI 49220	PETROLANE 120 S STERLING ASHLEY MI 48806	PETROLANE BOX AE, 716 SELDEN RD IRON RIVER MI 49935
GARST LP GAS INC 4576 TEAL RD PETERSBURG MI 49270	HOLTON LP GAS CO 13443 NORTHLAND DR. CEDAR SPRINGS MI 49319	MITTLER SUPPLY 3607 S MAIN ST SOUTH BEND IN 46614	PETROLANE R1, M-32, BOX 284A ATLANTA MI 49709	PETROLANE 1600 KING HWY KALAMAZOO MI 49001
GAS PRODUCTION CO 8600 PINE GROVE VESTABURG MI 48891	HOLTON LP GAS CO 1477 E US 10 EVART MI 49631	MITTLER SUPPLY CO 2320 MEADOWBROOK RD BENTON HARBOR MI 49022	PETROLANE 9883 W. BELDING RD BELDING MI 48809	PETROLANE 5716 S CEDAR LANSING MI 48911
GENE'S BOTTLED GAS SERVIC SOUTH LAUMAN RD EVART MI 49631	HOLTON LP GAS CO S MORLEY RD LAKE CITY MI 49661	MITTLER SUPPLY CO 300 N CENTERVILLE STURGIS MI 49091	PETROLANE 711 E CAYUGA STREET BELLAIRE MI 49615	PETROLANE 722 INLAY CITY RD LAPEER MI 48446
GENERAL SALES & SERVICE M-51, BOX 261 DECATUR MI 49046	HOTFLAME GAS CO US-41 CARNEY MI 49812	MITTLER SUPPLY INC 610 N FRONT STREET MILES MI 49120	PETROLANE 7767 E TOLEDO RD BLISSFIELD MI 49228	PETROLANE 65800 M40 HWY LANTON MI, 49065
GREAT PLAINS GAS 1465 SAND BEACH RD BAD AXE MI 48413	INTERVALE FUEL CORP 14411 LIVERNOIS DETROIT MI 48238	MULLIGAN L P GAS CO 2520 LANSING AVE JACKSON MI 49202	PETROLANE M-37 BROMHAM MI 49312	PETROLANE P.O. DRAWER 1410 LONG BEACH CA 90801
GREAT PLAINS GAS 330 RAYMOND RD BATTLE CREEK MI 49017	IRON MOUNTAIN GAS CO 600 CARPENTER AVE IRON MOUNTAIN MI 49801	NEVERMAN LP GAS MAUSAUKEE MI 54177	PETROLANE G4283 S DORT BURTON MI 48629	PETROLANE 5643 E. LUDINGTON LUDINGTON MI 49431
GREAT PLAINS GAS P.O. BOX 184 DURKLEY MI 49620-0184	J. W. BILLMAN & SON INC P.O. BOX 86 LAGRANGE INDIANA 46781	NIES LP GAS CO 168 ROOST RD NE, BOX 2323 HOLLAND MI 49423	PETROLANE 10788 N STRAITS HWY CHEBOYGAN MI 49721	PETROLANE BOX 394 CHARLES RD NEWBERRY MI 49868
GREAT PLAINS GAS 1101 2ND AVE SE BOX 2067 CEDAR RAPIDS IA 52408	KRXYSKE BROS 28117 WALTZ RD NEW BOSTON MI 48164	NORTH CENTRAL PROPANE P.O. BOX 8128 GREEN BAY WI 54308	PETROLANE 53886 QUADS PRARIE RD DECATUR MI 49046	PETROLANE 3495 W M-21 CROSSO MI 48867
GREAT PLAINS GAS 381 E. CHICAGO ST COLDWATER MI 49038	LACOURT BOTTLE GAS CO. US 41 BARAGA MI 49908	NORTHWEST PROPANE 11879 E. GRAND RIVER BRIGHTON MI 48116	PETROLANE 12901 ALBURN DETROIT MI 48223	PETROLANE 1901 RIVER ROAD PETOSKEY MI 49770

PETROLANE 432 E. MITCHELL ST PETOSKEY MI 49770	PROPERTY MANAGEMENT LTD 555 N. 1st STREET HARRISON MI 48625	STECHSCHULTE GAS & OIL CO 61001 E. MAIN ST. OWOSSO MI 48867
PETROLANE 6435 HIGHLAND RD PONTIAC MI 48054	RELIABLE LP GAS 1141 3rd ALLEGAN MI 49010	STEVEN'S LP GAS SERVICE 8140 N. SHERIDAN RD EDMORE MI 48829
PETROLANE 4885 EAST SAQUINAW MI 48601	RELIANCE BOTTLE GAS CO 6025 SECOR RD TOLEDO OH 43613	THERMO GAS CO 220 N WATKINS PERRY MI 48872
PETROLANE 2120 ASHMAN SAULT STE MARIE MI 49783	RURAL BOTTLE GAS 6703 N LAFAYETTE GREENVILLE MI 48838	THERMOGAS INC 8767 SHAVER RD PORTAGE MI 49081
PETROLANE 5347 GRATIOT ST CLAIR MI 48079	RURAL BOTTLED GAS 3355 S STATE, M-66 IONIA MI 48846	THURMOGAS CO AIRPORT RD MONTPELIER OH 43543
PETROLANE 6654 COTTER STERLING HTS MI 48078	S. P. PROPANE 6400 HAGMAN RD ERIE MI 48133	TOWN & COUNTRY LPG P.O. BOX 215 COLOMA MI 49038
PETROLANE 64774 N M-66 STURGIS MI 49091	SCHLUCKEBIER OIL & PROPAN 4990 FRANK FRANKENMUTH MI 48734	TOWNE LP-GAS 805 LICKLEY RD PITTSFORD MI 49721
PETROLANE 7521 S INKSTER TAYLOR MI 48180	SCHULTZ LP GAS 1115 DEXTER MILAN MI 48180	TRI GAS OF BENZIE 2904 BENZIE HWY BENZONIA MI 49616
PETROLANE 7965 W. CENTRAL AVE TOLEDO OH 43613	SETTLER'S MIDLAND COOP US 45 BRUCE CROSSING MI 49917	TRI-GAS DISTRIBUTING 1660 BARLOW TRAVERSE CITY MI 49684
PETROLANE 13726 W BAY SHORE DR. TRAVERSE CITY MI 49684	SHEETS OIL & GAS CO 643 WAYNE ST ANGOLA IN 46703	VAN ANDEL LP GAS 3806 WILLIAMS RAVENNA MI 49651
PETROLANE 750 ELM WAYLAND MI 49340	SKELGAS 114 N. 10th STREET GLADSTONE MI 49837	VAN DYKE GAS CO 23823 SHERWOOD CENTERLINE MI 48077
PETROLANE 3706 W. M-66 WEST BRANCH MI 48661	SKELGAS 1401 BRIDGE ST JACKSON MI 49204	VANDENBERG GAS CO P.O. BOX 2035 HOLLAND MI 49422
PETROLANE 1923 CHICAGO DR. S.W. WYOMING MI 49609	SKELGAS 1300 1/2 N FANCHER MT PLEASANT MI 48868	WHITES GAS & APPLIANCES 6610 S. BEGOLE PERRINGTON MI 48871
PETROLANE 5025 CARPENTERR RD YPSILANTI MI 48197	SKELGAS 211 FRENCH ST PESHTIGO WI 54167	WOLVERINE PROPANE INC P.O. BOX 868 EDMORE MI 48829
PETROLANE GAS SERVICE 7220 SADDLEBAG LAKE ROAD LAKE ODESSA MI 48849	SKELGAS INC STATE ROAD 6 NORTH SHIPSHAWAMA IN	ZIEMM LP GAS INC 9196-11 MILE RD BEAR LAKE MI 49614
PORT HURON BOTTLE GAS 3606 - 32nd ST. PORT HURON MI 48060	SMITH'S PROPANE 3400 S. OCEANA DRIVE NEW ERA MI 49446	
POSTEMA BROS HARDWARE 4736 1ST STREET NEW ERA MI 49446	SMITH'S PROPANE LP GAS 5867 S. WARNER FREMONT MI 49412	
PRO GAS SALES & SERVICE 13751 IRONWOOD DR NW GRAND RAPIDS MI 49604	SPE D GAS CO 3239 OAK ST HUDSONVILLE MI 49426	
PRO GAS SALES & SERVICE 1535 S. WALKER RD MUSKEGON MI 49442	SPRATTS TRADING CO 3000 STATE RD HILLSDALE MI 49242	
PRO-GAS 920 STATE HART MI 49420	STAMFORD LP GAS INC 3603 N EASTMAN RD MIDLAND MI 48640	