

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 December 7, 2009**

Docket Number: **154-09-1928**
BERRIEN COUNTY
TOWNSHIP OF BENTON

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-03-9999-0139-00-3	Property Owner:	AMICARELLI'S
Classification:	PERSONAL		1800 PIPESTONE ROAD
County:	BERRIEN COUNTY		BENTON HARBOR, MI 49022
Assessment Unit:	TOWNSHIP OF BENTON	Assessing Officer / Equalization Director:	ANTOINETTE SWISHER, ASSR.
School District:	BENTON HARBOR		1725 TERRITORIAL ROAD
			BENTON HARBOR, MI 49022

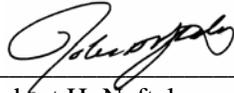
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$137,500	\$137,500	\$137,500
TAXABLE VALUE				
2009	\$0	\$137,500	\$137,500	\$137,500

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1929**
BERRIEN COUNTY
TOWNSHIP OF BENTON

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 11-03-9999-4048-00-2 Classification: PERSONAL County: BERRIEN COUNTY Assessment Unit: TOWNSHIP OF BENTON School District: BENTON HARBOR	Property Owner: SLACKER'S 1800 PIPESTONE ROAD, #M56 BENTON HARBOR, MI 49022 Assessing Officer / Equalization Director: ANTOINETTE SWISHER, ASSR. 1725 TERRITORIAL ROAD BENTON HARBOR, MI 49022
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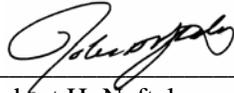
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$51,100	\$51,100	\$51,100
2009	\$0	\$58,600	\$58,600	\$58,600
 TAXABLE VALUE				
2008	\$0	\$51,100	\$51,100	\$51,100
2009	\$0	\$58,600	\$58,600	\$58,600

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1923**
CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-53-002-600-00	Property Owner:	WITHOUT RESERVE LLC
Classification:	REAL		69 FRIENDSHIP LANE
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	JAMES LIPPINCOTT, ASSR.
School District:	MARSHALL		323 W. MICHIGAN AVENUE
			MARSHALL, MI 49068

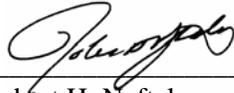
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$15,500	\$159,100	\$159,100	\$143,600
TAXABLE VALUE				
2008	\$15,242	\$145,962	\$145,962	\$130,720

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1307**
CHARLEVOIX COUNTY
TOWNSHIP OF SAINT JAMES

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 15-013-223-004-10 Classification: REAL County: CHARLEVOIX COUNTY Assessment Unit: TOWNSHIP OF SAINT JAMES School District: BEAVER ISLAND</p>	<p>Property Owner: JA WOOLLAM FOUNDATION 645 M STREET, STE. 13 LINCOLN, NE 68508</p> <p>Assessing Officer / Equalization Director: KEVIN A. WHITE, ASSR. P.O. BOX 218 BEAVER ISLAND, MI 49782</p>
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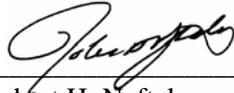
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2007	\$0	\$56,700	\$56,700	\$56,700
2008	\$0	\$56,700	\$56,700	\$56,700
2009	\$0	\$56,700	\$56,700	\$56,700
TAXABLE VALUE				
2007	\$0	\$56,700	\$56,700	\$56,700
2008	\$0	\$56,700	\$56,700	\$56,700
2009	\$0	\$56,700	\$56,700	\$56,700

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1308**
CHARLEVOIX COUNTY
TOWNSHIP OF SAINT JAMES

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	15-013-223-004-30	Property Owner:	JA WOOLLAM FOUNDATION
Classification:	REAL		645 M STREET, STE. 13
County:	CHARLEVOIX COUNTY		LINCOLN, NE 68508
Assessment Unit:	TOWNSHIP OF SAINT JAMES	Assessing Officer / Equalization Director:	KEVIN A. WHITE, ASSR.
School District:	BEAVER ISLAND		P.O. BOX 218
			BEAVER ISLAND, MI 49782

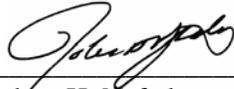
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$88,800	\$88,800	\$88,800
2008	\$0	\$88,800	\$88,800	\$88,800
2009	\$0	\$88,800	\$88,800	\$88,800
TAXABLE VALUE				
2007	\$0	\$88,800	\$88,800	\$88,800
2008	\$0	\$88,800	\$88,800	\$88,800
2009	\$0	\$88,800	\$88,800	\$88,800

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1309**
CHARLEVOIX COUNTY
TOWNSHIP OF SAINT JAMES

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 15-013-223-004-40 Classification: REAL County: CHARLEVOIX COUNTY Assessment Unit: TOWNSHIP OF SAINT JAMES School District: BEAVER ISLAND</p>	<p>Property Owner: JA WOOLLAM FOUNDATION 645 M STREET, STE. 13 LINCOLN, NE 68508 Assessing Officer / Equalization Director: KEVIN A. WHITE, ASSR. P.O. BOX 218 BEAVER ISLAND, MI 49782</p>
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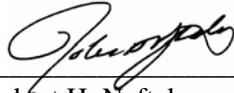
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2007	\$0	\$91,155	\$91,155	\$91,155
2008	\$0	\$91,155	\$91,155	\$91,155
2009	\$0	\$91,155	\$91,155	\$91,155
TAXABLE VALUE				
2007	\$0	\$91,155	\$91,155	\$91,155
2008	\$0	\$91,155	\$91,155	\$91,155
2009	\$0	\$91,155	\$91,155	\$91,155

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1310**
CHARLEVOIX COUNTY
TOWNSHIP OF SAINT JAMES

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 15-013-223-004-60 Classification: REAL County: CHARLEVOIX COUNTY Assessment Unit: TOWNSHIP OF SAINT JAMES School District: BEAVER ISLAND</p>	<p>Property Owner: JA WOOLLAM FOUNDATION 645 M STREET, STE. 13 LINCOLN, NE 68508 Assessing Officer / Equalization Director: KEVIN A. WHITE, ASSR. P.O. BOX 218 BEAVER ISLAND, MI 49782</p>
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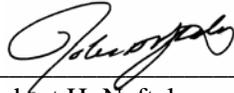
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2007	\$0	\$63,350	\$63,350	\$63,350
2008	\$0	\$63,350	\$63,350	\$63,350
2009	\$0	\$63,350	\$63,350	\$63,350
TAXABLE VALUE				
2007	\$0	\$63,350	\$63,350	\$63,350
2008	\$0	\$63,350	\$63,350	\$63,350
2009	\$0	\$63,350	\$63,350	\$63,350

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1311**
CHARLEVOIX COUNTY
TOWNSHIP OF SAINT JAMES

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	15-013-223-005-35	Property Owner:	JA WOOLLAM FOUNDATION
Classification:	REAL		645 M STREET, STE. 13
County:	CHARLEVOIX COUNTY		LINCOLN, NE 68508
Assessment Unit:	TOWNSHIP OF SAINT JAMES	Assessing Officer / Equalization Director:	KEVIN A. WHITE, ASSR.
School District:	BEAVER ISLAND		P.O. BOX 218
			BEAVER ISLAND, MI 49782

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$175,000	\$175,000	\$175,000
2008	\$0	\$175,000	\$175,000	\$175,000
2009	\$0	\$175,000	\$175,000	\$175,000
TAXABLE VALUE				
2007	\$0	\$175,000	\$175,000	\$175,000
2008	\$0	\$175,000	\$175,000	\$175,000
2009	\$0	\$175,000	\$175,000	\$175,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1312**
CHARLEVOIX COUNTY
TOWNSHIP OF SAINT JAMES

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	15-013-600-019-10	Property Owner:	JA WOOLLAM FOUNDATION
Classification:	REAL		645 M STREET, STE. 13
County:	CHARLEVOIX COUNTY		LINCOLN, NE 68508
Assessment Unit:	TOWNSHIP OF SAINT JAMES	Assessing Officer / Equalization Director:	KEVIN A. WHITE, ASSR.
School District:	BEAVER ISLAND		P.O. BOX 218
			BEAVER ISLAND, MI 49782

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$20,000	\$20,000	\$20,000
2008	\$0	\$20,000	\$20,000	\$20,000
2009	\$0	\$20,000	\$20,000	\$20,000
TAXABLE VALUE				
2007	\$0	\$20,000	\$20,000	\$20,000
2008	\$0	\$20,000	\$20,000	\$20,000
2009	\$0	\$20,000	\$20,000	\$20,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1313**
CHARLEVOIX COUNTY
TOWNSHIP OF SAINT JAMES

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	15-013-600-020-10	Property Owner:	JA WOOLLAM FOUNDATION
Classification:	REAL		645 M STREET, STE. 13
County:	CHARLEVOIX COUNTY		LINCOLN, NE 68508
Assessment Unit:	TOWNSHIP OF SAINT JAMES	Assessing Officer / Equalization Director:	KEVIN A. WHITE, ASSR.
School District:	BEAVER ISLAND		P.O. BOX 218
			BEAVER ISLAND, MI 49782

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$17,200	\$17,200	\$17,200
TAXABLE VALUE				
2009	\$0	\$17,200	\$17,200	\$17,200

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1384**
CHIPPEWA COUNTY
CITY OF SAULT STE. MARIE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	17-051-538-033-00	Property Owner:	ARNOLD KLUK
Classification:	REAL		NONE
County:	CHIPPEWA COUNTY		NONE
Assessment Unit:	CITY OF SAULT STE. MARIE	Assessing Officer / Equalization Director:	THERESE ZABOROWSKI, ASSR.
School District:	SAULT STE.MARIE		CITY-COUNTY BUILDING
			SAULT STE. MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$400	\$400	\$400
2008	\$0	\$400	\$400	\$400
2009	\$0	\$400	\$400	\$400
TAXABLE VALUE				
2007	\$0	\$400	\$400	\$400
2008	\$0	\$400	\$400	\$400
2009	\$0	\$400	\$400	\$400

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1383**
CHIPPEWA COUNTY
TOWNSHIP OF RUDYARD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	17-011-175-001-00	Property Owner:	CASANDRA SIMPSON
Classification:	REAL		1809 14TH AVENUE
County:	CHIPPEWA COUNTY		MOLINE, IL 61265
Assessment Unit:	TOWNSHIP OF RUDYARD	Assessing Officer / Equalization Director:	FREDERICK A. PETERSON, ASSR.
School District:	RUDYARD		P.O. BOX 277
			RUDYARD, MI 49780

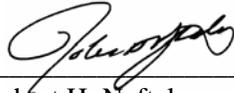
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$28,000	\$56,000	\$56,000	\$28,000
TAXABLE VALUE				
2007	\$24,888	\$49,776	\$49,776	\$24,888

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-08-1282**
CLARE COUNTY
TOWNSHIP OF SHERIDAN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 018-016-022-300-16 Classification: REAL County: CLARE COUNTY Assessment Unit: TOWNSHIP OF SHERIDAN School District: CLARE</p>	<p>Property Owner: SAMUEL & LUCY MILLER 9505 ATHEY AVENUE CLARE, MI 48617</p> <p>Assessing Officer / Equalization Director: WILLIAM STROUSE, ASSR. 8164 WASHINGTON ROAD CLARE, MI 48617</p>
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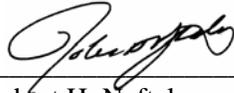
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$123,800	\$133,495	\$133,495	\$9,695
2008	\$136,600	\$136,600	\$136,600	\$0
2009	\$129,500	\$132,801	\$132,801	\$3,301
TAXABLE VALUE				
2007	\$52,262	\$61,957	\$61,957	\$9,695
2008	\$61,764	\$63,382	\$63,382	\$1,618
2009	\$64,481	\$66,170	\$66,170	\$1,689

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-08-1283**
CLARE COUNTY
TOWNSHIP OF SHERIDAN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	016-008-300-08	Property Owner:	SCOTT & LORI NEVILL
Classification:	REAL		7341 BEAVERTON ROAD
County:	CLARE COUNTY		CLARE, MI 48617
Assessment Unit:	TOWNSHIP OF SHERIDAN	Assessing Officer / Equalization Director:	WILLIAM STROUSE, ASSR.
School District:	CLARE		8164 WASHINGTON ROAD
			CLARE, MI 48617

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$84,400	\$89,042	\$89,042	\$4,642
2008	\$88,900	\$89,500	\$89,500	\$600
2009	\$83,400	\$87,710	\$87,710	\$4,310
TAXABLE VALUE				
2007	\$30,355	\$34,997	\$34,997	\$4,642
2008	\$35,053	\$35,801	\$35,801	\$748
2009	\$36,595	\$37,376	\$37,376	\$781

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-08-1284**
CLARE COUNTY
TOWNSHIP OF SHERIDAN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 18-016-001-300-12 Classification: REAL County: CLARE COUNTY Assessment Unit: TOWNSHIP OF SHERIDAN School District: CLARE</p>	<p>Property Owner: STEVEN & RHONDA BUDD 11553 DOVER ROAD BEAVERTON, MI 48612 Assessing Officer / Equalization Director: WILLIAM STROUSE, ASSR. 8164 WASHINGTON ROAD CLARE, MI 48617</p>
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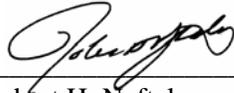
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$25,400	\$38,712	\$38,712	\$13,312
2008	\$29,600	\$47,913	\$47,913	\$18,313
2009	\$36,700	\$65,625	\$65,625	\$28,925
TAXABLE VALUE				
2007	\$1,504	\$14,816	\$14,816	\$13,312
2008	\$1,538	\$17,971	\$17,971	\$16,433
2009	\$17,950	\$18,762	\$18,762	\$812

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1594**
**GENESEE COUNTY
CITY OF BURTON**

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-81-085-908	Property Owner:	NCMIC FINANCE CORPORATION
Classification:	PERSONAL		PO BOX 9118
County:	GENESEE COUNTY		DES MOINES, IA 50306
Assessment Unit:	CITY OF BURTON	Assessing Officer / Equalization Director:	DENNIS LOWTHIAN, ASSR.
School District:	ATHERTON		4303 S. CENTER ROAD
			BURTON, MI 48519

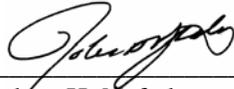
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$20,100	\$20,100	\$20,100
2008	\$0	\$14,600	\$14,600	\$14,600
2009	\$0	\$11,000	\$11,000	\$11,000
TAXABLE VALUE				
2007	\$0	\$20,100	\$20,100	\$20,100
2008	\$0	\$14,600	\$14,600	\$14,600
2009	\$0	\$11,000	\$11,000	\$11,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1297**
GENESEE COUNTY
CITY OF FENTON

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	53-36-627-126	Property Owner:	PEOPLES STATE BANK
Classification:	REAL		1800 E. TWELVE MILE ROAD
County:	GENESEE COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF FENTON	Assessing Officer / Equalization Director:	TONYA MOLLOSEAU, ASSR.
School District:	FENTON		301 S. LEROY STREET
			FENTON, MI 48430-2196

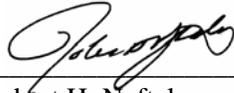
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$14,000	\$57,400	\$57,400	\$43,400
TAXABLE VALUE				
2009	\$7,923	\$57,400	\$57,400	\$49,477

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1298**
**GENESEE COUNTY
CITY OF FENTON**

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	53-36-627-123	Property Owner:	PEOPLES STATE BANK
Classification:	REAL		1800 E. TWELVE MILE ROAD
County:	GENESEE COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF FENTON	Assessing Officer / Equalization Director:	TONYA MOLLOSEAU, ASSR.
School District:	FENTON		301 S. LEROY STREET
			FENTON, MI 48430-2196

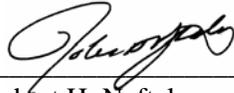
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$14,000	\$52,100	\$52,100	\$38,100
TAXABLE VALUE				
2009	\$7,923	\$52,100	\$52,100	\$44,177

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1385**
GENESEE COUNTY
TOWNSHIP OF FLINT

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	07-82-599-398	Property Owner:	MGR ENTERPRISES
Classification:	PERSONAL		6338 W. COURT STREET
County:	GENESEE COUNTY		FLINT, MI 48532
Assessment Unit:	TOWNSHIP OF FLINT	Assessing Officer / Equalization Director:	AMEDE HUNGERFORD, ASSR.
School District:	CARMEN-AINSWORTH		1490 S. DYE ROAD
			FLINT, MI 48532

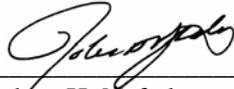
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$7,500	\$17,000	\$17,000	\$9,500
TAXABLE VALUE				
2009	\$7,500	\$17,000	\$17,000	\$9,500

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).

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1386**
GENESEE COUNTY
TOWNSHIP OF MUNDY

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	15-80-705-409	Property Owner:	JAY ARE ASSOCIATES LLC
Classification:	PERSONAL		363 W. BIG BEAVER, STE. 200
County:	GENESEE COUNTY		TROY, MI 48084
Assessment Unit:	TOWNSHIP OF MUNDY	Assessing Officer / Equalization Director:	ANGELA SPENCER, ASSR.
School District:	SWARTZ CREEK		3478 MUNDY AVENUE
			SWARTZ CREEK, MI 48473

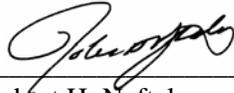
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$4,640,000	\$4,640,000	\$4,640,000
TAXABLE VALUE				
2009	\$0	\$4,640,000	\$4,640,000	\$4,640,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1387**
GENESEE COUNTY
TOWNSHIP OF MUNDY

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	15-80-705-509	Property Owner:	MUNDY DIAGNOSTICS
Classification:	PERSONAL		363 W. BIG BEAVER, STE. 200
County:	GENESEE COUNTY		TROY, MI 48084
Assessment Unit:	TOWNSHIP OF MUNDY	Assessing Officer / Equalization Director:	ANGELA SPENCER, ASSR.
School District:	SWARTZ CREEK		3478 MUNDY AVENUE
			SWARTZ CREEK, MI 48473

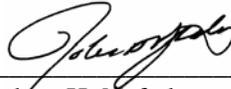
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$4,450,000	\$4,450,000	\$4,450,000
TAXABLE VALUE				
2009	\$0	\$4,450,000	\$4,450,000	\$4,450,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1253**
HURON COUNTY
TOWNSHIP OF OLIVER,

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	3231-999-007-60	Property Owner:	TOWER AUTOMOTIVE OPERATIONS
Classification:	PERSONAL-IFT		17672 LAUREL PARK DR. #400E
County:	HURON COUNTY		LIVONIA, MI 48152
Assessment Unit:	TOWNSHIP OF OLIVER	Assessing Officer / Equalization Director:	ANTHONY RUTKOWSKI, ASSR.
School District:	ELKTON-PIGEON-BAYPORT		4650 S. WASHINGTON
			UBLY, MI 48475

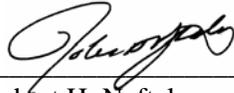
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$528,200	\$608,200	\$608,200	\$80,000
TAXABLE VALUE				
2008	\$528,200	\$608,200	\$608,200	\$80,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1258**
INGHAM COUNTY
TOWNSHIP OF MERIDIAN CHARTER

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-25-276-003	Property Owner:	SCOTT E. & MICHELLE P. SMITH
Classification:	REAL		4281 MERIDIAN ROAD
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	TOWNSHIP OF MERIDIAN CHART	Assessing Officer / Equalization Director:	SCOTT CUNNINGHAM, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

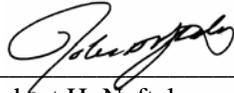
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$700	\$700	\$700
TAXABLE VALUE				
2009	\$0	\$700	\$700	\$700

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1904**
JACKSON COUNTY
CITY OF JACKSON

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-278120000	Property Owner:	SYSCO FOOD SERVICES OF DETROIT
Classification:	PERSONAL		41600 VAN BORN ROAD
County:	JACKSON COUNTY		CANTON, MI 48188
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	DAVID W. TAYLOR, ASSR.
School District:	JACKSON		161 W. MICHIGAN
			JACKSON, MI 49201

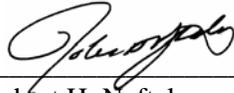
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$2,000	\$8,200	\$8,200	\$6,200
TAXABLE VALUE				
2009	\$2,000	\$8,200	\$8,200	\$6,200

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1388**
JACKSON COUNTY
TOWNSHIP OF GRASS LAKE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-000-10-28-377-025-00	Property Owner:	DENNIS HESELSCHWERDT
Classification:	REAL		11214 HUCKLEBERRY LANE
County:	JACKSON COUNTY		GRASS LAKE, MI 49240
Assessment Unit:	TOWNSHIP OF GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DE BOE, ASSR.
School District:	GRASS LAKE		P.O. BOX 216
			GRASS LAKE, MI 49240-0216

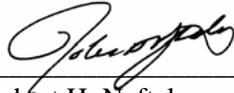
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$102,159	\$103,567	\$103,567	\$1,408
TAXABLE VALUE				
2009	\$96,217	\$97,625	\$97,625	\$1,408

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1393**
JACKSON COUNTY
TOWNSHIP OF GRASS LAKE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-031-10-32-404-003-00	Property Owner:	DAVID & DONNA TAYLOR
Classification:	REAL		PO BOX 613
County:	JACKSON COUNTY		GRASS LAKE, MI 49240
Assessment Unit:	TOWNSHIP OF GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DE BOE, ASSR.
School District:	GRASS LAKE		P.O. BOX 216
			GRASS LAKE, MI 49240-0216

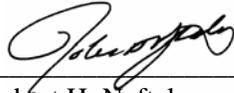
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$48,691	\$48,991	\$48,991	\$300
TAXABLE VALUE				
2009	\$48,610	\$48,910	\$48,910	\$300

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1394**
JACKSON COUNTY
TOWNSHIP OF GRASS LAKE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-000-10-22-301-001-11	Property Owner:	JOSEPH & MICHELE TRUMPEY
Classification:	REAL		6260 S. OCCIDENTAL HWY.
County:	JACKSON COUNTY		TECUMSEH, MI 49286
Assessment Unit:	TOWNSHIP OF GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DE BOE, ASSR.
School District:	GRASS LAKE		P.O. BOX 216
			GRASS LAKE, MI 49240-0216

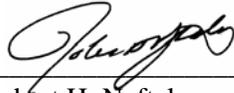
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$130,150	\$133,000	\$133,000	\$2,850
TAXABLE VALUE				
2009	\$68,454	\$71,304	\$71,304	\$2,850

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1395**
JACKSON COUNTY
TOWNSHIP OF GRASS LAKE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-000-10-28-377-050-00	Property Owner:	JOSEPH & JOSEPHINE VELLA TRUST
Classification:	REAL		11275 HUCKLEBERRY LANE
County:	JACKSON COUNTY		GRASS LAKE, MI 49240
Assessment Unit:	TOWNSHIP OF GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DE BOE, ASSR.
School District:	GRASS LAKE		P.O. BOX 216
			GRASS LAKE, MI 49240-0216

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$133,435	\$133,435	\$133,435	\$0
TAXABLE VALUE				
2009	\$119,343	\$121,120	\$121,120	\$1,777

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).

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1396**
JACKSON COUNTY
TOWNSHIP OF GRASS LAKE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-000-10-28-377-048-00	Property Owner:	CRAIG A. VITALE
Classification:	REAL		11282 HUCKLEBERRY LANE
County:	JACKSON COUNTY		GRASS LAKE, MI 49240
Assessment Unit:	TOWNSHIP OF GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DE BOE, ASSR.
School District:	GRASS LAKE		P.O. BOX 216
			GRASS LAKE, MI 49240-0216

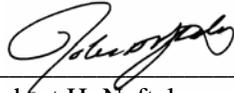
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$133,555	\$133,555	\$133,555	\$0
TAXABLE VALUE				
2009	\$123,133	\$125,599	\$125,599	\$2,466

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1397**
JACKSON COUNTY
TOWNSHIP OF GRASS LAKE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-000-10-33-476-004-01	Property Owner:	VIOREL & DANIELA FILIP
Classification:	REAL		1100 GRASS LAKE ROAD
County:	JACKSON COUNTY		GRASS LAKE, MI 49240
Assessment Unit:	TOWNSHIP OF GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DE BOE, ASSR.
School District:	NAPOLEON		P.O. BOX 216
			GRASS LAKE, MI 49240-0216

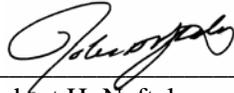
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$80,298	\$81,277	\$81,277	\$979
TAXABLE VALUE				
2009	\$80,298	\$81,277	\$81,277	\$979

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1398**
JACKSON COUNTY
TOWNSHIP OF GRASS LAKE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 38-000-15-24-400-001-05 Classification: REAL County: JACKSON COUNTY Assessment Unit: TOWNSHIP OF GRASS LAKE School District: NAPOLEON</p>	<p>Property Owner: DALE NARSESIAN 4500 PROSPECT HILL ROAD GRASS LAKE, MI 49240</p> <p>Assessing Officer / Equalization Director: DIANE J. DE BOE, ASSR. P.O. BOX 216 GRASS LAKE, MI 49240-0216</p>
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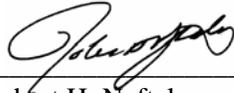
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$248,948	\$279,948	\$279,948	\$31,000
 TAXABLE VALUE				
2009	\$158,655	\$189,655	\$189,655	\$31,000

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1399**
JACKSON COUNTY
TOWNSHIP OF GRASS LAKE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	38-000-15-21-276-001-08	Property Owner:	JAMES & HOPE PRUSINSKI
Classification:	REAL		11700 ORBAN ROAD
County:	JACKSON COUNTY		GRASS LAKE, MI 49240
Assessment Unit:	TOWNSHIP OF GRASS LAKE	Assessing Officer / Equalization Director:	DIANE J. DE BOE, ASSR.
School District:	NAPOLEON		P.O. BOX 216
			GRASS LAKE, MI 49240-0216

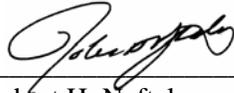
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$151,610	\$151,610	\$151,610	\$0
TAXABLE VALUE				
2009	\$137,579	\$138,517	\$138,517	\$938

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1919**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-111-007	Property Owner:	KEEPSAKE STUDIOS
Classification:	PERSONAL		401 HALL STREET SW, STE. 135
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

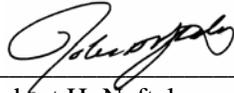
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$6,100	\$6,100	\$6,100
TAXABLE VALUE				
2007	\$0	\$6,100	\$6,100	\$6,100

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1920**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-109-567	Property Owner:	WOODLAND SPORTS CENTER INC.
Classification:	PERSONAL		2105 52ND STREET SE
County:	KENT COUNTY		KENTWOOD, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

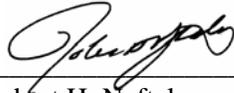
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$13,100	\$19,500	\$19,500	\$6,400
2008	\$11,900	\$29,900	\$29,900	\$18,000
2009	\$10,800	\$25,900	\$25,900	\$15,100
TAXABLE VALUE				
2007	\$13,100	\$19,500	\$19,500	\$6,400
2008	\$11,900	\$29,900	\$29,900	\$18,000
2009	\$10,800	\$25,900	\$25,900	\$15,100

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1952**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-109-709	Property Owner:	PLENTY CREATIVE INC.
Classification:	PERSONAL		15 IONIA AVENUE SW, STE. 360
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$6,000	\$8,400	\$8,400	\$2,400
2008	\$7,500	\$16,200	\$16,200	\$8,700
TAXABLE VALUE				
2007	\$6,000	\$8,400	\$8,400	\$2,400
2008	\$7,500	\$16,200	\$16,200	\$8,700

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1906**
LAPEER COUNTY
TOWNSHIP OF LAPEER

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-012-925-294-00	Property Owner:	EQ ACQUISITIONS 2003 INC.
Classification:	PERSONAL		50 WASHINGTON ST., 10TH FL.
County:	LAPEER COUNTY		SOUTH NORWALK, CT 06854
Assessment Unit:	TOWNSHIP OF LAPEER	Assessing Officer / Equalization Director:	CONNIE LIPKA, ASSR.
School District:	LAPEER		1500 MORRIS ROAD
			LAPEER, MI 48446

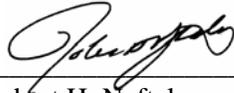
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$4,900	\$4,900	\$4,900
TAXABLE VALUE				
2009	\$0	\$4,900	\$4,900	\$4,900

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1400**
LIVINGSTON COUNTY
TOWNSHIP OF BRIGHTON

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-99-000-330	Property Owner:	MIKA & MIKA
Classification:	PERSONAL		10415 GRAND RIVER, STE. 100
County:	LIVINGSTON COUNTY		BRIGHTON, MI 48116
Assessment Unit:	TOWNSHIP OF BRIGHTON	Assessing Officer / Equalization Director:	STACY A. KALISZEWSKI, ASSR.
School District:	BRIGHTON		4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$17,645	\$22,464	\$22,464	\$4,819
TAXABLE VALUE				
2009	\$17,645	\$22,464	\$22,464	\$4,819

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1947**
LIVINGSTON COUNTY
TOWNSHIP OF HARTLAND

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 4708-22-300-049 Classification: REAL County: LIVINGSTON COUNTY Assessment Unit: TOWNSHIP OF HARTLAND School District: HARTLAND</p>	<p>Property Owner: AZ HART LLC 31000 NORTHWESTERN #100 FARMINGTON HILLS, MI 48334</p> <p>Assessing Officer / Equalization Director: JAMES B. HEASLIP, ASSR. 2655 CLARK ROAD HARTLAND, MI 48353</p>
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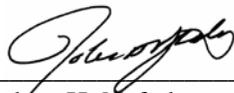
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2008	\$415,200	\$415,200	\$415,200	\$0
2009	\$441,400	\$441,400	\$441,400	\$0
TAXABLE VALUE				
2008	\$28,645	\$253,445	\$253,445	\$224,800
2009	\$29,905	\$264,596	\$264,596	\$234,691

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1156**
LIVINGSTON COUNTY
TOWNSHIP OF MARION

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4710-11-201-092	Property Owner:	HOMETOWN VILLAGE OF MARION ASSOC.
Classification:	REAL		1300 HUDSON DRIVE
County:	LIVINGSTON COUNTY		HOWELL, MI 48843
Assessment Unit:	TOWNSHIP OF MARION	Assessing Officer / Equalization Director:	VICTORIA A. MOELLMANN, ASSR.
School District:	HOWELL		2877 W. COON LAKE ROAD
			HOWELL, MI 48843

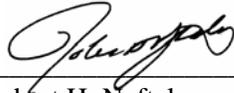
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$140,400	\$0	\$0	(\$140,400)
2008	\$146,600	\$0	\$0	(\$146,600)
TAXABLE VALUE				
2007	\$131,310	\$0	\$0	(\$131,310)
2008	\$134,330	\$0	\$0	(\$134,330)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1907**
MACOMB COUNTY
CITY OF ROSEVILLE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	890-28431-00	Property Owner:	FAITH HOME CARE SERVICES
Classification:	PERSONAL		28431 UTICA ROAD, STE. B
County:	MACOMB COUNTY		ROSEVILLE, MI 48066
Assessment Unit:	CITY OF ROSEVILLE	Assessing Officer / Equalization Director:	DAN HICKEY, ASSR.
School District:	ROSEVILLE		29777 GRATIOT, P.O. BOX 290
			ROSEVILLE, MI 48066

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$5,400	\$9,200	\$9,200	\$3,800
TAXABLE VALUE				
2009	\$5,400	\$9,200	\$9,200	\$3,800

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1596**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-29-353-016-022	Property Owner:	ALLOS CAFÉ
Classification:	PERSONAL		4147 15 MILE ROAD
County:	MACOMB COUNTY		STERLING HEIGHTS, MI 48310
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MATTHEW SCHMIDT, ASSR.
School District:	WARREN CONSOLIDATED		40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$1,150	\$9,750	\$9,750	\$8,600
TAXABLE VALUE				
2009	\$1,150	\$9,750	\$9,750	\$8,600

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1598**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-33-101-006-011
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF STERLING HEIGHTS

School District: WARREN CONSOLIDATED

Property Owner:
GALAXY MARBLE & GRANITE INC.
34808 MOUND ROAD
STERLING HEIGHTS, MI 48310

Assessing Officer / Equalization Director:
MATTHEW SCHMIDT, ASSR.
40555 UTICA ROAD, BOX 8009
STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$20,000	\$36,800	\$36,800	\$16,800
2009	\$25,000	\$32,400	\$32,400	\$7,400
TAXABLE VALUE				
2008	\$20,000	\$36,800	\$36,800	\$16,800
2009	\$25,000	\$32,400	\$32,400	\$7,400

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1401**
MACOMB COUNTY
TOWNSHIP OF CHESTERFIELD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	015-059-029-401-011-01-00	Property Owner:	SBC TOWER HOLDINGS LLC
Classification:	REAL		PO BOX 97061
County:	MACOMB COUNTY		REDMOND, WA 98073
Assessment Unit:	TOWNSHIP OF CHESTERFIELD	Assessing Officer / Equalization Director:	STEVEN M. MELLEN, ASSR.
School District:	L'ANSE CREUSE		47275 SUGARBUSH RD.
			CHESTERFIELD TWP., MI 48047

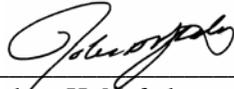
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$35,314	\$94,950	\$94,950	\$59,636
2008	\$32,780	\$96,450	\$96,450	\$63,670
2009	\$22,650	\$116,800	\$116,800	\$94,150
TAXABLE VALUE				
2007	\$35,314	\$94,950	\$94,950	\$59,636
2008	\$32,780	\$96,450	\$96,450	\$63,670
2009	\$22,650	\$116,800	\$116,800	\$94,150

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1318**
**MIDLAND COUNTY
CITY OF MIDLAND**

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-24-10-020	Property Owner:	TED HALL
Classification:	REAL		414 E. GORDONVILLE ROAD
County:	MIDLAND COUNTY		MIDLAND, MI 48640
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	REID DUFORD, ASSR.
School District:	MIDLAND		333 W. ELLSWORTH STREET
			MIDLAND, MI 48640-5132

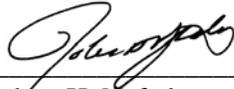
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$7,100	\$15,400	\$15,400	\$8,300
2008	\$7,100	\$15,400	\$15,400	\$8,300
2009	\$8,200	\$16,500	\$16,500	\$8,300
TAXABLE VALUE				
2007	\$5,800	\$12,500	\$12,500	\$6,700
2008	\$5,900	\$12,700	\$12,700	\$6,800
2009	\$6,159	\$13,258	\$13,258	\$7,099

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1319**
**MIDLAND COUNTY
CITY OF MIDLAND**

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-24-10-030	Property Owner:	TED HALL
Classification:	REAL		414 E. GORDONVILLE ROAD
County:	MIDLAND COUNTY		MIDLAND, MI 48640
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	REID DUFORD, ASSR.
School District:	MIDLAND		333 W. ELLSWORTH STREET
			MIDLAND, MI 48640-5132

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$2,000	\$4,400	\$4,400	\$2,400
2008	\$2,100	\$4,500	\$4,500	\$2,400
2009	\$2,100	\$4,500	\$4,500	\$2,400
TAXABLE VALUE				
2007	\$1,500	\$3,300	\$3,300	\$1,800
2008	\$1,500	\$3,300	\$3,300	\$1,800
2009	\$1,566	\$3,445	\$3,445	\$1,879

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1161**
MONROE COUNTY
TOWNSHIP OF ASH

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5801-100-008-20	Property Owner:	MICHIGAN GAS UTILITY CORPORATION
Classification:	PERSONAL		700 N. ADAMS STREET
County:	MONROE COUNTY		GREEN BAY, WI 54307-9001
Assessment Unit:	TOWNSHIP OF ASH	Assessing Officer / Equalization Director:	CHRIS RENIUS, ASSR.
School District:	AIRPORT		P.O. BOX 387
			CARLETON, MI 48117

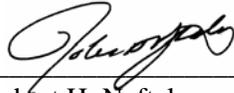
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$17,566	\$50,350	\$50,350	\$32,784
TAXABLE VALUE				
2007	\$17,566	\$50,350	\$50,350	\$32,784

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1599**
MONROE COUNTY
TOWNSHIP OF BEDFORD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5802-801-183-10	Property Owner:	AMERICAN ROLL COATING & CLEANING
Classification:	PERSONAL		222 LAVOY ROAD
County:	MONROE COUNTY		ERIE, MI 48133
Assessment Unit:	TOWNSHIP OF BEDFORD	Assessing Officer / Equalization Director:	CHRIS RENIUS, ASSR.
School District:	BEDFORD		8100 JACKMAN
			TEMPERANCE, MI 48182

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$878,791	\$878,791	\$878,791
TAXABLE VALUE				
2009	\$0	\$878,791	\$878,791	\$878,791

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-0216**
MONROE COUNTY
TOWNSHIP OF FRENCHTOWN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5807-000-194-20	Property Owner:	DETROIT EDISON COMPANY
Classification:	PERSONAL		2000 SECOND AVE. 876 WCB
County:	MONROE COUNTY		DETROIT, MI 48226
Assessment Unit:	TOWNSHIP OF FRENCHTOWN	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	JEFFERSON		2744 VIVIAN ROAD
			MONROE, MI 48162

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$26,770,950	\$35,041,356	\$35,041,356	\$8,270,406
TAXABLE VALUE				
2007	\$26,770,950	\$35,041,356	\$35,041,356	\$8,270,406

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-0470**
MONROE COUNTY
TOWNSHIP OF FRENCHTOWN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5807-528-009-98	Property Owner:	DETROIT EDISON COMPANY
Classification:	PERSONAL		2000 SECOND AVENUE 876 WCB
County:	MONROE COUNTY		DETROIT, MI 48226
Assessment Unit:	TOWNSHIP OF FRENCHTOWN	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	JEFFERSON		2744 VIVIAN ROAD
			MONROE, MI 48162

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$34,479,000	\$44,165,874	\$44,165,874	\$9,686,874

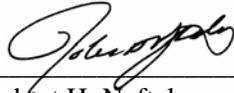
TAXABLE VALUE				
2008	\$34,479,000	\$44,165,874	\$44,165,874	\$9,686,874

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1162**
MONROE COUNTY
TOWNSHIP OF MONROE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5812-300-166-00	Property Owner:	MICHIGAN GAS UTILITY CORPORATION
Classification:	PERSONAL		700 N. ADAMS STREET
County:	MONROE COUNTY		GREEN BAY, WI 54307-9001
Assessment Unit:	TOWNSHIP OF MONROE	Assessing Officer / Equalization Director:	CATHERINE A. COUSINEAU, ASSR.
School District:	MONROE		4925 E. DUNBAR ROAD
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$2,442,850	\$2,648,850	\$2,648,850	\$206,000
2008	\$2,211,550	\$2,544,300	\$2,544,300	\$332,750
TAXABLE VALUE				
2007	\$2,442,850	\$2,648,850	\$2,648,850	\$206,000
2008	\$2,211,550	\$2,544,300	\$2,544,300	\$332,750

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1163**
MONROE COUNTY
TOWNSHIP OF SUMMERFIELD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5814-200-022-00	Property Owner:	MICHIGAN GAS UTILITY CORPORATION
Classification:	PERSONAL		700 N. ADAMS STREET
County:	MONROE COUNTY		GREEN BAY, WI 54307-9001
Assessment Unit:	TOWNSHIP OF SUMMERFIELD	Assessing Officer / Equalization Director:	MICHAEL WOOLFORD, ASSR.
School District:	SUMMERFIELD		51 S. MACOMB STREET
			MONROE, MI 48161

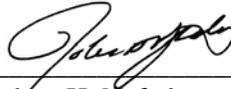
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$307,077	\$308,850	\$308,850	\$1,773
TAXABLE VALUE				
2008	\$307,077	\$308,850	\$308,850	\$1,773

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1164**
MONROE COUNTY
TOWNSHIP OF SUMMERFIELD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	58-14-200-077-00	Property Owner:	MICHIGAN GAS UTILITY CORPORATION
Classification:	PERSONAL		700 N. ADAMS STREET
County:	MONROE COUNTY		GREEN BAY, WI 54307-9001
Assessment Unit:	TOWNSHIP OF SUMMERFIELD	Assessing Officer / Equalization Director:	MICHAEL WOOLFORD, ASSR.
School District:	WHITEFORD AGR.		51 S. MACOMB STREET
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$950	\$950	\$950
TAXABLE VALUE				
2008	\$0	\$950	\$950	\$950

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

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

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

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



Robert H. Naftaly
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 23, 2009

Docket Number: 154-09-1402
MONTMORENCY COUNTY
TOWNSHIP OF LOUD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	60-005-019-000-280-00	Property Owner:	MELVIN B. & JANET M. SKILLMAN
Classification:	REAL		2800 S. RIVER ROAD
County:	MONTMORENCY COUNTY		SAGINAW, MI 48609
Assessment Unit:	TOWNSHIP OF LOUD	Assessing Officer / Equalization Director:	DEBRA DOWNING, ASSR.
School District:	ATLANTA		P.O. BOX 153
			LEWISTON, MI 49756

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$5,200	\$52,481	\$52,481	\$47,281
2009	\$5,200	\$52,056	\$52,056	\$46,856
TAXABLE VALUE				
2008	\$5,200	\$52,481	\$52,481	\$47,281
2009	\$5,200	\$52,056	\$52,056	\$46,856

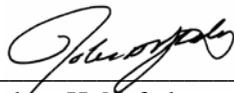
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

Reason for Amendment :
The State Tax Commission determined to approve the change to rescind tax year 2007 as requested.


Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1908**
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-931-203-0001-00	Property Owner:	NEW ACRE LLC
Classification:	REAL		601 TERRACE STREET
County:	MUSKEGON COUNTY		MUSKEGON, MI 49440
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA STOKES, ASSR.
School District:	MUSKEGON PUBLIC		173 E. APPLE AVE., BLDG. C
			MUSKEGON, MI 49442

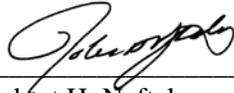
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$286,100	\$715,400	\$715,400	\$429,300
2008	\$343,400	\$858,400	\$858,400	\$515,000
TAXABLE VALUE				
2007	\$278,330	\$707,630	\$707,630	\$429,300
2008	\$284,731	\$723,905	\$723,905	\$439,174

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1404**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-009-073	Property Owner:	DECADE GRAPHICS
Classification:	PERSONAL		1259 DORIS ROAD
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	VICTOR BENNETT, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

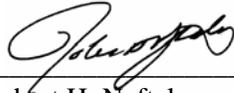
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$15,000	\$145,460	\$145,460	\$130,460
TAXABLE VALUE				
2009	\$15,000	\$145,460	\$145,460	\$130,460

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1405**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 02-99-00-004-276
Classification: PERSONAL
County: OAKLAND COUNTY
Assessment Unit: CITY OF AUBURN HILLS

School District: PONTIAC

Property Owner:
ENERGY CONVERSION DEVICES
2956 WATERVIEW DRIVE
ROCHESTER HILLS, MI 48309

Assessing Officer / Equalization Director:
VICTOR BENNETT, ASSR.
1827 N. SQUIRREL ROAD
AUBURN HILLS, MI 48326

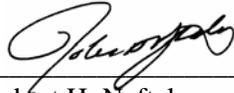
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$49,660	\$50,790	\$50,790	\$1,130
TAXABLE VALUE				
2009	\$49,660	\$50,790	\$50,790	\$1,130

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1406**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-005-119	Property Owner:	GRUPO ANTOLIN NORTH AMERICA
Classification:	PERSONAL		1700 ATLANTIC BLVD.
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	VICTOR BENNETT, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

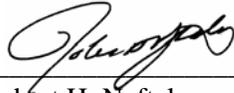
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$1,260,300	\$1,352,290	\$1,352,290	\$91,990
TAXABLE VALUE				
2009	\$1,260,300	\$1,352,290	\$1,352,290	\$91,990

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1407**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-007-021	Property Owner:	OSIRIS INNOVATIONS GROUP
Classification:	PERSONAL		2601 CAMBRIDGE COURT, #315
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	VICTOR BENNETT, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

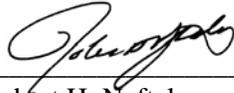
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$50,480	\$120,580	\$120,580	\$70,100
TAXABLE VALUE				
2009	\$50,480	\$120,580	\$120,580	\$70,100

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1408**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-009-082	Property Owner:	SYNCREON US
Classification:	PERSONAL		2851 HIGHMEADOW, STE. 250
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	VICTOR BENNETT, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

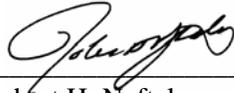
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$34,740	\$34,740	\$34,740
TAXABLE VALUE				
2008	\$0	\$34,740	\$34,740	\$34,740

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1409**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-094-019	Property Owner:	SYSCO FOOD SERVICE
Classification:	PERSONAL		PO BOX 33579
County:	OAKLAND COUNTY		DETROIT, MI 48232
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	VICTOR BENNETT, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

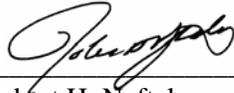
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$7,110	\$7,110	\$7,110
TAXABLE VALUE				
2009	\$0	\$7,110	\$7,110	\$7,110

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1410**
OAKLAND COUNTY
CITY OF HAZEL PARK

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-25-36-278-021	Property Owner:	LAURA J. CLARK
Classification:	REAL		1604 E. JARVIS
County:	OAKLAND COUNTY		HAZEL PARK, MI 48030
Assessment Unit:	CITY OF HAZEL PARK	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HAZEL PARK		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

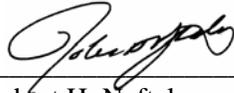
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$40,420	\$40,420	\$40,420
2009	\$0	\$29,970	\$29,970	\$29,970
TAXABLE VALUE				
2008	\$0	\$21,630	\$21,630	\$21,630
2009	\$0	\$22,580	\$22,580	\$22,580

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1411**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-009-296	Property Owner:	ACCELERATED CARE PLUS GROUP
Classification:	PERSONAL		4850 JOULE STREET, STE. A1
County:	OAKLAND COUNTY		RENO, NV 89502
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

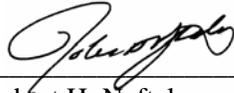
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$5,630	\$5,630	\$5,630
TAXABLE VALUE				
2009	\$0	\$5,630	\$5,630	\$5,630

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1603**
**OAKLAND COUNTY
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-14-33-210-042	Property Owner:	CATHERINE & KYNAN VAN JOHNSON
Classification:	REAL		363 OSMUN STREET
County:	OAKLAND COUNTY		PONTIAC, MI 48342
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$48,150	\$48,150	\$48,150
2009	\$0	\$42,590	\$42,590	\$42,590
TAXABLE VALUE				
2008	\$0	\$48,150	\$48,150	\$48,150
2009	\$0	\$42,590	\$42,590	\$42,590

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1604**
OAKLAND COUNTY
CITY OF PONTIAC

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 63-64-14-20-478-016 Classification: REAL County: OAKLAND COUNTY Assessment Unit: CITY OF PONTIAC School District: PONTIAC	Property Owner: MBP LLC 6641 ESPLANADE PLAYA DEL REY, CA 90293 Assessing Officer / Equalization Director: DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341
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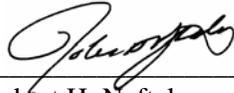
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$20,000	\$20,000	\$20,000
 TAXABLE VALUE				
2009	\$0	\$20,000	\$20,000	\$20,000

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).

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 Robert H. Naftaly
 Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued January 13, 2010

Docket Number: 154-09-0574
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-01-001-000	Property Owner:	DETROIT EDISON COMPANY
Classification:	PERSONAL		PO BOX 33017
County:	OAKLAND COUNTY		DETROIT, MI 48232
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	BIRMINGHAM		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48076

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$687,650	\$745,510	\$745,510	\$57,860
2008	\$509,290	\$557,420	\$557,420	\$48,130
TAXABLE VALUE				
2007	\$634,000	\$745,510	\$745,510	\$111,510
2008	\$509,290	\$557,420	\$557,420	\$48,130

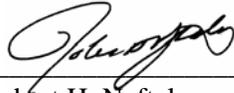
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

Reason for Amendment :
The State Tax Commission determined to approve the change in the Original Assessed and Net Increase/Decrease Value for the 2007 tax year.


Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-0601**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-01-000-000	Property Owner:	DETROIT EDISON COMPANY
Classification:	PERSONAL		2000 SECOND AVENUE 876WCB
County:	OAKLAND COUNTY		DETROIT, MI 48226
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48076

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$17,200,970	\$17,250,910	\$17,250,910	\$49,940
TAXABLE VALUE				
2008	\$17,200,970	\$17,250,910	\$17,250,910	\$49,940

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-0602**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-01-002-750	Property Owner:	DETROIT EDISON COMPANY
Classification:	PERSONAL		PO BOX 33017
County:	OAKLAND COUNTY		DETROIT, MI 48232
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48076

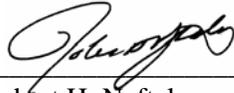
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$63,050	\$63,050	\$63,050	\$0
2009	\$59,220	\$59,220	\$59,220	\$0
TAXABLE VALUE				
2008	\$27,090	\$63,050	\$63,050	\$35,960
2009	\$28,280	\$59,220	\$59,220	\$30,940

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1600**
OAKLAND COUNTY
TOWNSHIP OF COMMERCE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: E-17-25-451-012 Classification: REAL County: OAKLAND COUNTY Assessment Unit: TOWNSHIP OF COMMERCE School District: WALLED LAKE</p>	<p>Property Owner: PIECEMEAL PROPERTIES LLC 31550 NORTHWESTERN, # 200 FARMINGTON HILLS, MI 48334 Assessing Officer / Equalization Director: DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341</p>
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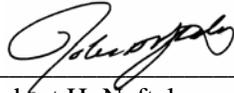
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$37,120	\$37,120	\$37,120
2008	\$0	\$37,120	\$37,120	\$37,120
2009	\$0	\$33,410	\$33,410	\$33,410
TAXABLE VALUE				
2007	\$0	\$37,120	\$37,120	\$37,120
2008	\$0	\$37,120	\$37,120	\$37,120
2009	\$0	\$33,410	\$33,410	\$33,410

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1601**
OAKLAND COUNTY
TOWNSHIP OF COMMERCE

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: E-17-25-451-011 Classification: REAL County: OAKLAND COUNTY Assessment Unit: TOWNSHIP OF COMMERCE School District: WALLED LAKE</p>	<p>Property Owner: PIECEMEAL PROPERTIES LLC 31550 NORTHWESTERN, # 200 FARMINGTON HILLS, MI 48334 Assessing Officer / Equalization Director: DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341</p>
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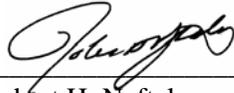
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$39,480	\$39,480	\$39,480
2008	\$0	\$39,480	\$39,480	\$39,480
2009	\$0	\$35,530	\$35,530	\$35,530
TAXABLE VALUE				
2007	\$0	\$39,480	\$39,480	\$39,480
2008	\$0	\$39,480	\$39,480	\$39,480
2009	\$0	\$35,530	\$35,530	\$35,530

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1403**
OAKLAND COUNTY
TOWNSHIP OF LYON

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	K-99-00-007-012	Property Owner:	BOB SAKS MOTOR MALL
Classification:	PERSONAL		35300 GRAND RIVER
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48335
Assessment Unit:	TOWNSHIP OF LYON	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

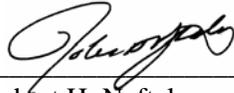
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$8,200	\$250,000	\$250,000	\$241,800
TAXABLE VALUE				
2009	\$8,200	\$250,000	\$250,000	\$241,800

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 7, 2009

Docket Number: 154-09-1602

OAKLAND COUNTY

TOWNSHIP OF WEST BLOOMFIELD

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	X-99-00-003-803	Property Owner:	ANNA'S BARBER SHOP
Classification:	PERSONAL		33330 FOURTEEN MILE ROAD
County:	OAKLAND COUNTY		WEST BLOOMFIELD, MI 48322
Assessment Unit:	TOWNSHIP OF WEST BLOOMFIE	Assessing Officer / Equalization Director:	LISA HOBART, ASSR.
School District:	WEST BLOOMFIELD		4550 WALNUT LAKE ROAD
			WEST BLOOMFIELD, MI 48325-0130

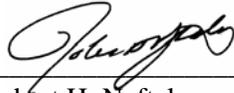
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$1,340	\$2,440	\$2,440	\$1,100
TAXABLE VALUE				
2009	\$1,340	\$2,440	\$2,440	\$1,100

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

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

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

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


Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1412**
OTTAWA COUNTY
TOWNSHIP OF CROCKERY

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-04-17-100-023	Property Owner:	THOMAS BROWNLEE
Classification:	REAL		17290 WOODLAND LANE
County:	OTTAWA COUNTY		NUNICA, MI 49448
Assessment Unit:	TOWNSHIP OF CROCKERY	Assessing Officer / Equalization Director:	MATTHEW S. FRAIN, ASSR.
School District:	FRUITPORT		17431 112TH AVENUE, BOX 186
			NUNICA, MI 49448

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$35,800	\$127,600	\$127,600	\$91,800
TAXABLE VALUE				
2008	\$17,858	\$82,181	\$82,181	\$64,323

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1259**
**SAINT CLAIR COUNTY
CITY OF MARYSVILLE**

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-03-999-3095-000	Property Owner:	NOVA CHEMICALS INC.
Classification:	PERSONAL		PO BOX 3060
County:	SAINT CLAIR COUNTY		SARNIA ON N7T 8C7
Assessment Unit:	CITY OF MARYSVILLE	Assessing Officer / Equalization Director:	ANN M. RATLIFF, ASSR.
School District:	MARYSVILLE		1111 DELAWARE AVE., BOX 389
			MARYSVILLE, MI 48040

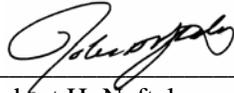
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$2,835,800	\$2,945,400	\$2,945,400	\$109,600
TAXABLE VALUE				
2009	\$1,139,912	\$1,249,550	\$1,249,550	\$109,638

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1303**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-078-661	Property Owner:	NEW PAR/VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 7028
County:	WASHTENAW COUNTY		BEDMINSTER, NJ 07921
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

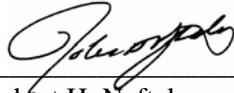
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$148,600	\$148,600	\$148,600
TAXABLE VALUE				
2007	\$0	\$148,600	\$148,600	\$148,600

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1304**
WASHTENAW COUNTY
CITY OF MILAN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 19-99-40-039-000 Classification: PERSONAL County: WASHTENAW COUNTY Assessment Unit: CITY OF MILAN School District: MILAN	Property Owner: A K LAWNCARE 305 W. MAIN STREET MILAN, MI 48160 Assessing Officer / Equalization Director: KAREN PAGE, ASSR. 147 WABASH STREET MILAN, MI 48160-1594
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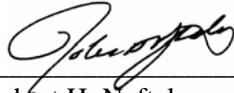
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$29,900	\$29,900	\$29,900
2008	\$0	\$30,600	\$30,600	\$30,600
2009	\$0	\$27,400	\$27,400	\$27,400
TAXABLE VALUE				
2007	\$0	\$29,900	\$29,900	\$29,900
2008	\$0	\$30,600	\$30,600	\$30,600
2009	\$0	\$27,400	\$27,400	\$27,400

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1305**
WASHTENAW COUNTY
CITY OF MILAN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-99-40-035-800	Property Owner:	FOUNTAIN OPTOMETRY
Classification:	PERSONAL		31 E. MAIN STREET
County:	WASHTENAW COUNTY		MILAN, MI 48160
Assessment Unit:	CITY OF MILAN	Assessing Officer / Equalization Director:	KAREN PAGE, ASSR.
School District:	MILAN		147 WABASH STREET
			MILAN, MI 48160-1594

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$18,000	\$79,700	\$79,700	\$61,700
2008	\$18,000	\$66,700	\$66,700	\$48,700
2009	\$18,000	\$71,700	\$71,700	\$53,700
TAXABLE VALUE				
2007	\$18,000	\$79,700	\$79,700	\$61,700
2008	\$18,000	\$66,700	\$66,700	\$48,700
2009	\$18,000	\$71,700	\$71,700	\$53,700

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1413**
WASHTENAW COUNTY
TOWNSHIP OF AUGUSTA

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	T-99-15-021-366	Property Owner:	ADVANCED FINANCIAL GROUP INC.
Classification:	PERSONAL		271 WOODLAND PASS, # 210
County:	WASHTENAW COUNTY		EAST LANSING, MI 48823
Assessment Unit:	TOWNSHIP OF AUGUSTA	Assessing Officer / Equalization Director:	GREGORY ZAMENSKI, ASSR.
School District:	LINCOLN		P.O. BOX 489
			CHELSEA, MI 48118

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$20,750	\$0	\$0	(\$20,750)
2008	\$18,200	\$0	\$0	(\$18,200)
2009	\$16,350	\$0	\$0	(\$16,350)
TAXABLE VALUE				
2007	\$20,750	\$0	\$0	(\$20,750)
2008	\$18,200	\$0	\$0	(\$18,200)
2009	\$16,350	\$0	\$0	(\$16,350)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1299**
WASHTENAW COUNTY
TOWNSHIP OF SALEM

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	A-99-20-027-701	Property Owner:	ROTONDO BROTHERS CONCRETE CO.
Classification:	PERSONAL		7586 CHUBB ROAD
County:	WASHTENAW COUNTY		NORTHVILLE, MI 48168
Assessment Unit:	TOWNSHIP OF SALEM	Assessing Officer / Equalization Director:	GREGORY ZAMENSKI, ASSR.
School District:	NORTHVILLE		P.O. BOX 489
			CHELSEA, MI 48118

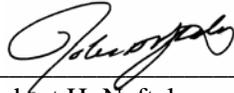
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$400	\$24,300	\$24,300	\$23,900
2008	\$400	\$20,800	\$20,800	\$20,400
2009	\$300	\$18,300	\$18,300	\$18,000
TAXABLE VALUE				
2007	\$400	\$24,300	\$24,300	\$23,900
2008	\$400	\$20,800	\$20,800	\$20,400
2009	\$300	\$18,300	\$18,300	\$18,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1300**
WASHTENAW COUNTY
TOWNSHIP OF SUPERIOR

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	J-99-20-200-008	Property Owner:	VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 7028
County:	WASHTENAW COUNTY		BEDMINSTER, NJ 07921
Assessment Unit:	TOWNSHIP OF SUPERIOR	Assessing Officer / Equalization Director:	DIANE AHO, ASSR.
School District:	ANN ARBOR		3040 N. PROSPECT ROAD
			YPSILANTI, MI 48198

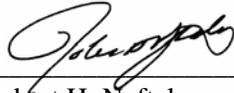
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$121,860	\$121,860	\$121,860
TAXABLE VALUE				
2009	\$0	\$121,860	\$121,860	\$121,860

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1301**
WASHTENAW COUNTY
TOWNSHIP OF SUPERIOR

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	J-99-20-015-600	Property Owner:	NEW PAR/VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 7028
County:	WASHTENAW COUNTY		BEDMINSTER, NJ 07921
Assessment Unit:	TOWNSHIP OF SUPERIOR	Assessing Officer / Equalization Director:	DIANE AHO, ASSR.
School District:	PLYMOUTH-CANTON		3040 N. PROSPECT ROAD
			YPSILANTI, MI 48198

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$191,320	\$194,030	\$194,030	\$2,710
2008	\$141,060	\$147,880	\$147,880	\$6,820
2009	\$107,490	\$111,330	\$111,330	\$3,840
TAXABLE VALUE				
2007	\$191,320	\$194,030	\$194,030	\$2,710
2008	\$141,060	\$147,880	\$147,880	\$6,820
2009	\$107,490	\$111,330	\$111,330	\$3,840

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1302**
WASHTENAW COUNTY
TOWNSHIP OF SUPERIOR

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	J-99-40-008-500	Property Owner:	MICHIGAN BRAIN & SPINE
Classification:	PERSONAL		5315 ELLIOT DRIVE, STE. 102
County:	WASHTENAW COUNTY		YPSILANTI, MI 48197
Assessment Unit:	TOWNSHIP OF SUPERIOR	Assessing Officer / Equalization Director:	DIANE AHO, ASSR.
School District:	YPSILANTI		3040 N. PROSPECT ROAD
			YPSILANTI, MI 48198

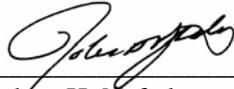
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$439,440	\$426,790	\$426,790	(\$12,650)
2008	\$407,930	\$399,280	\$399,280	(\$8,650)
2009	\$401,070	\$379,970	\$379,970	(\$21,100)
TAXABLE VALUE				
2007	\$439,440	\$426,790	\$426,790	(\$12,650)
2008	\$407,930	\$399,280	\$399,280	(\$8,650)
2009	\$401,070	\$379,970	\$379,970	(\$21,100)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1306**
WASHTENAW COUNTY
TOWNSHIP OF SUPERIOR

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: J-99-40-003-300 Classification: PERSONAL County: WASHTENAW COUNTY Assessment Unit: TOWNSHIP OF SUPERIOR School District: YPSILANTI</p>	<p>Property Owner: CENTER FOR PLASTIC/RECONSTRUCTIVE 5333 MCAULEY DRIVE, R-5001 YPSILANTI, MI 48197</p> <p>Assessing Officer / Equalization Director: DIANE AHO, ASSR. 3040 N. PROSPECT ROAD YPSILANTI, MI 48198</p>
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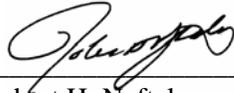
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$120,510	\$114,710	\$114,710	(\$5,800)
2008	\$135,580	\$238,820	\$238,820	\$103,240
2009	\$212,030	\$285,090	\$285,090	\$73,060
TAXABLE VALUE				
2007	\$120,510	\$114,710	\$114,710	(\$5,800)
2008	\$135,580	\$238,820	\$238,820	\$103,240
2009	\$212,030	\$285,090	\$285,090	\$73,060

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1002**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	84-0001-048680	Property Owner:	AU BON PAIN
Classification:	PERSONAL		800 WOODWARD
County:	WAYNE COUNTY		DETROIT, MI 48226-3500
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	DEARBORN		4500 MAPLE

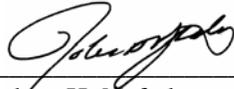
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$10,000	\$201,200	\$201,200	\$191,200
2008	\$58,450	\$175,050	\$175,050	\$116,600
TAXABLE VALUE				
2007	\$10,000	\$201,200	\$201,200	\$191,200
2008	\$58,450	\$175,050	\$175,050	\$116,600

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1414**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	84-0000-949500	Property Owner:	CHARLOTTE RUSSE INC. # 110
Classification:	PERSONAL		9653 WENDELL ROAD
County:	WAYNE COUNTY		DALLAS, TX 75243
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	DEARBORN		4500 MAPLE

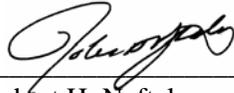
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$96,000	\$180,000	\$180,000	\$84,000
TAXABLE VALUE				
2007	\$96,000	\$180,000	\$180,000	\$84,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1914**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	84-0001-568000	Property Owner:	AT & T MOBILITY LLC
Classification:	PERSONAL		PO BOX 97061
County:	WAYNE COUNTY		REDMOND, WA 98073-9761
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	DEARBORN		4500 MAPLE

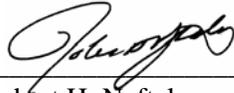
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$10,200	\$36,300	\$36,300	\$26,100
2008	\$18,700	\$40,300	\$40,300	\$21,600
2009	\$14,500	\$33,700	\$33,700	\$19,200
TAXABLE VALUE				
2007	\$10,200	\$36,300	\$36,300	\$26,100
2008	\$18,700	\$40,300	\$40,300	\$21,600
2009	\$14,500	\$33,700	\$33,700	\$19,200

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1915**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 84-0001-199500 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF DEARBORN School District: DEARBORN	Property Owner: DVA HEALTHCARE RENAL CARE 1185 MONROE DEARBORN, MI 48126 Assessing Officer / Equalization Director: , ASSR. 4500 MAPLE
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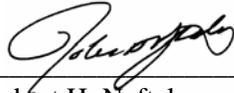
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$131,500	\$229,950	\$229,950	\$98,450
2008	\$103,450	\$198,800	\$198,800	\$95,350
2009	\$93,200	\$176,350	\$176,350	\$83,150
TAXABLE VALUE				
2007	\$131,500	\$229,950	\$229,950	\$98,450
2008	\$103,450	\$198,800	\$198,800	\$95,350
2009	\$93,200	\$176,350	\$176,350	\$83,150

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1916**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	84-0000-781000	Property Owner:	ORP ONE LLC
Classification:	PERSONAL		4582 S. ULSTER ST. , STE. 1100
County:	WAYNE COUNTY		DENVER, CO 80237
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	DEARBORN		4500 MAPLE

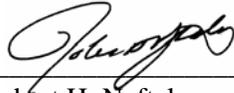
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$75,600	\$85,050	\$85,050	\$9,450
2008	\$67,750	\$88,250	\$88,250	\$20,500
2009	\$62,650	\$92,150	\$92,150	\$29,500
TAXABLE VALUE				
2007	\$75,600	\$85,050	\$85,050	\$9,450
2008	\$67,750	\$88,250	\$88,250	\$20,500
2009	\$62,650	\$92,150	\$92,150	\$29,500

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 7, 2009**

Docket Number: **154-09-1605**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 4, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22990775.01	Property Owner:	SORRENTO CARE CENTER LLC
Classification:	PERSONAL		12900 W. CHICAGO
County:	WAYNE COUNTY		DETROIT, MI 48228
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

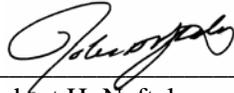
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$67,830	\$119,970	\$119,970	\$52,140
TAXABLE VALUE				
2009	\$67,830	\$119,970	\$119,970	\$52,140

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

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

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

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



Robert H. Naftaly
Chairperson

