

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 June 12, 2009**

Docket Number: **154-09-0323**  
**DICKINSON COUNTY**  
**TOWNSHIP OF BREITUNG**

The State Tax Commission, at a meeting held on June 11, 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: 2202-229-023-00  
Classification: REAL  
County: DICKINSON COUNTY  
Assessment Unit: TOWNSHIP OF BREITUNG  
  
School District: BREITUNG

Property Owner:  
DAVID & TERRI M. SPIGARELLI  
W9145 MERRIMAN WEST ROAD  
IRON MOUNTAIN, MI 49801  
  
Assessing Officer / Equalization Director:  
DAWN THURSTON, ASSR.  
3851 MENOMINEE  
QUINNESEC, MI 49876

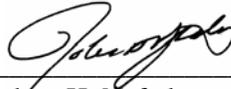
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$158,800	\$158,800	\$158,800	\$0
2008	\$166,600	\$166,600	\$166,600	\$0
<b>TAXABLE VALUE</b>				
2007	\$78,253	\$158,800	\$158,800	\$80,547
2008	\$80,052	\$162,452	\$162,452	\$82,400

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0330**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-00-055-000	Property Owner:	A CUT ABOVE LAWN CARE
Classification:	PERSONAL		3112 SABLAIN PKY. DRIVE
County:	INGHAM COUNTY		LANSING, MI 48910-3429
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

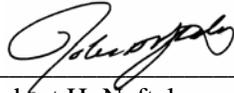
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$3,174	\$3,174	\$3,174
2008	\$0	\$2,710	\$2,710	\$2,710
<b>TAXABLE VALUE</b>				
2007	\$0	\$3,174	\$3,174	\$3,174
2008	\$0	\$2,710	\$2,710	\$2,710

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0331**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-00-285-000	Property Owner:	AMERI PRO RESTORATION LLC
Classification:	PERSONAL		1202 E. OAKLAND AVENUE
County:	INGHAM COUNTY		LANSING, MI 48906
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$33,822	\$33,822	\$33,822
<b>TAXABLE VALUE</b>				
2008	\$0	\$33,822	\$33,822	\$33,822

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0332**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-00-316-000	Property Owner:	ARCHITECTURAL SOLUTIONS LTD.
Classification:	PERSONAL		720 E. MICHIGAN AVE., STE. 210
County:	INGHAM COUNTY		LANSING, MI 48912
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$25,388	\$25,388	\$25,388
2008	\$0	\$24,719	\$24,719	\$24,719
<b>TAXABLE VALUE</b>				
2007	\$0	\$25,388	\$25,388	\$25,388
2008	\$0	\$24,719	\$24,719	\$24,719

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0333**  
**INGHAM COUNTY  
CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-05-749-000	Property Owner:	BECKNER FLOORS
Classification:	PERSONAL		2805 LAFAYETTE
County:	INGHAM COUNTY		LANSING, MI 48906
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$1,750	\$1,750	\$1,750
2008	\$0	\$5,530	\$5,530	\$5,530
<b>TAXABLE VALUE</b>				
2007	\$0	\$1,750	\$1,750	\$1,750
2008	\$0	\$5,530	\$5,530	\$5,530

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.

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0334**  
**INGHAM COUNTY  
CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-16-397-000	Property Owner:	DAD & SONS CONSTRUCTION LLC
Classification:	PERSONAL		3502 JEWELL AVENUE
County:	INGHAM COUNTY		LANSING, MI 48910
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

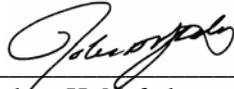
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$3,560	\$3,560	\$3,560
2008	\$0	\$3,720	\$3,720	\$3,720
<b>TAXABLE VALUE</b>				
2007	\$0	\$3,560	\$3,560	\$3,560
2008	\$0	\$3,720	\$3,720	\$3,720

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0335**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-18-348-000	Property Owner:	DONOVAN & COMPANY INC.
Classification:	PERSONAL		1035 N. WASHINGTON AVENUE
County:	INGHAM COUNTY		LANSING, MI 48906
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

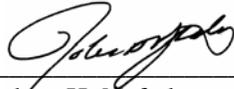
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$19,250	\$19,250	\$19,250
2008	\$0	\$19,250	\$19,250	\$19,250
<b>TAXABLE VALUE</b>				
2007	\$0	\$19,250	\$19,250	\$19,250
2008	\$0	\$19,250	\$19,250	\$19,250

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0336**  
**INGHAM COUNTY  
CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-28-608-000	Property Owner:	HAFKE & ASSOCIATES
Classification:	PERSONAL		4215 S. PENNSYLVANIA AVENUE
County:	INGHAM COUNTY		LANSING, MI 48910
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

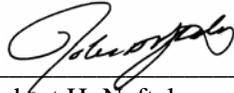
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$2,112	\$2,112	\$2,112
2008	\$0	\$2,442	\$2,442	\$2,442
<b>TAXABLE VALUE</b>				
2007	\$0	\$2,112	\$2,112	\$2,112
2008	\$0	\$2,442	\$2,442	\$2,442

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0337**  
**INGHAM COUNTY  
CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-32-570-000	Property Owner:	INGSTRUP GARAGE DOOR & OPENER
Classification:	PERSONAL		1125 MCCULLOUGH STREET
County:	INGHAM COUNTY		LANSING, MI 48912-2430
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$1,540	\$1,540	\$1,540
2008	\$0	\$1,277	\$1,277	\$1,277
<b>TAXABLE VALUE</b>				
2007	\$0	\$1,540	\$1,540	\$1,540
2008	\$0	\$1,277	\$1,277	\$1,277

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0338**  
**INGHAM COUNTY  
CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-32-710-000	Property Owner:	INNOVATIVE TRAINING PUBLISHERS
Classification:	PERSONAL		1516 CORBETT STREET
County:	INGHAM COUNTY		LANSING, MI 48910-1145
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$1,450	\$1,450	\$1,450
2008	\$0	\$1,450	\$1,450	\$1,450
<b>TAXABLE VALUE</b>				
2007	\$0	\$1,450	\$1,450	\$1,450
2008	\$0	\$1,450	\$1,450	\$1,450

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0339**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-33-153-000	Property Owner:	JAFFEE CLEAN POWER WASH
Classification:	PERSONAL		613 FENTON STREET
County:	INGHAM COUNTY		LANSING, MI 48910
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

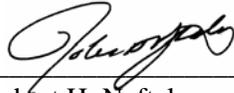
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$2,500	\$2,500	\$2,500
<b>TAXABLE VALUE</b>				
2008	\$0	\$2,500	\$2,500	\$2,500

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0340**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-40-578-000	Property Owner:	LOCAL LAWN CARE
Classification:	PERSONAL		5716 JOSHUA STREET
County:	INGHAM COUNTY		LANSING, MI 48911
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$1,751	\$1,751	\$1,751
 <b>TAXABLE VALUE</b>				
2008	\$0	\$1,751	\$1,751	\$1,751

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0341**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-52-228-000	Property Owner:	PERSPECTIVE II
Classification:	PERSONAL		235 MCCORMICK STREET
County:	INGHAM COUNTY		WILLIAMSTON, MI 48906-4416
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

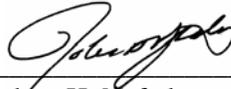
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$2,800	\$2,800	\$2,800
<b>TAXABLE VALUE</b>				
2008	\$0	\$2,800	\$2,800	\$2,800

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0342**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-58-818-000	Property Owner:	RIVERBEND APARTMENTS
Classification:	PERSONAL		206 E. MAIN STREET
County:	INGHAM COUNTY		LANSING, MI 48933
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$2,250	\$2,250	\$2,250
2008	\$0	\$1,930	\$1,930	\$1,930
<b>TAXABLE VALUE</b>				
2007	\$0	\$2,250	\$2,250	\$2,250
2008	\$0	\$1,930	\$1,930	\$1,930

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0343**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-56-816-000	Property Owner:	RKF AUTO BODY REPAIR
Classification:	PERSONAL		2211 W. MAIN STREET
County:	INGHAM COUNTY		LANSING, MI 48915-1055
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

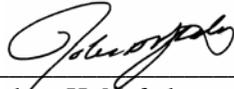
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$5,648	\$5,648	\$5,648
<b>TAXABLE VALUE</b>				
2008	\$0	\$5,648	\$5,648	\$5,648

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0344**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-62-749-000	Property Owner:	SIMPSONS ON THE SPOT AUTO
Classification:	PERSONAL		2953 PLEASANT GROVE ROAD
County:	INGHAM COUNTY		LANSING, MI 48910
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$1,700	\$1,700	\$1,700
2008	\$0	\$1,700	\$1,700	\$1,700
<b>TAXABLE VALUE</b>				
2007	\$0	\$1,700	\$1,700	\$1,700
2008	\$0	\$1,700	\$1,700	\$1,700

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0345**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on June 11, 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:	90-33-01-73-036-000	Property Owner:	WENCO PROPERTIES
Classification:	PERSONAL		1414 S. PENNSYLVANIA AVENUE
County:	INGHAM COUNTY		LANSING, MI 48910-1861
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$910	\$910	\$910
2008	\$0	\$2,160	\$2,160	\$2,160
<b>TAXABLE VALUE</b>				
2007	\$0	\$910	\$910	\$910
2008	\$0	\$2,160	\$2,160	\$2,160

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0324**  
**KENT COUNTY**  
**TOWNSHIP OF BYRON**

The State Tax Commission, at a meeting held on June 11, 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: 41-50-15-004-876  
Classification: PERSONAL  
County: KENT COUNTY  
Assessment Unit: TOWNSHIP OF BYRON  
  
School District: BYRON CENTER

Property Owner:  
GYPSUM SUPPLY COMPANY INC.  
7440 CLYDE PARK AVENUE SW  
BYRON CENTER, MI 49315  
  
Assessing Officer / Equalization Director:  
CRAIG DE YOUNG, ASSR.  
8085 BYRON CENTER AVE. SW  
BYRON CENTER, MI 49315

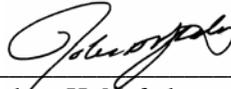
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$137,200	\$343,100	\$343,100	\$205,900
2008	\$288,300	\$315,700	\$315,700	\$27,400
<b>TAXABLE VALUE</b>				
2007	\$137,200	\$343,100	\$343,100	\$205,900
2008	\$288,300	\$315,700	\$315,700	\$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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0309**  
**KENT COUNTY**  
**TOWNSHIP OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on June 11, 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:	41-50-21-021-233	Property Owner:	VASAO LIFE SPA
Classification:	PERSONAL		1100 E. PARIS AVENUE SE, #4
County:	KENT COUNTY		GRAND RAPIDS, MI 49546
Assessment Unit:	TOWNSHIP OF GRAND RAPIDS	Assessing Officer / Equalization Director:	TERESA ZIMMERMAN, ASSR.
School District:	FOREST HILLS		1836 E. BELTLINE, NE
			GRAND RAPIDS, MI 49525

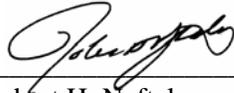
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$24,400	\$84,200	\$84,200	\$59,800
<b>TAXABLE VALUE</b>				
2008	\$24,400	\$84,200	\$84,200	\$59,800

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0325**  
**LIVINGSTON COUNTY**  
**TOWNSHIP OF BRIGHTON**

The State Tax Commission, at a meeting held on June 11, 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:	4712-99-100-631	Property Owner:	BANK OF AMERICA
Classification:	PERSONAL		NE CENTRAL BUILDING
County:	LIVINGSTON COUNTY		TUCKER, GA 30084
Assessment Unit:	TOWNSHIP OF BRIGHTON	Assessing Officer / Equalization Director:	STACY A. KALISZEWSKI, ASSR.
School District:	BRIGHTON		4363 BUNO ROAD
			BRIGHTON, MI 48114

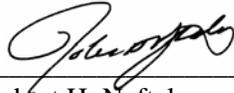
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$2,486	\$2,486	\$2,486
<b>TAXABLE VALUE</b>				
2008	\$0	\$2,486	\$2,486	\$2,486

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0326**  
**LIVINGSTON COUNTY**  
**TOWNSHIP OF BRIGHTON**

The State Tax Commission, at a meeting held on June 11, 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:	4712-99-000-249	Property Owner:	BRIGHTON WALLPAPER & PAINT
Classification:	PERSONAL		10288 E. GRAND RIVER, STE. C
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

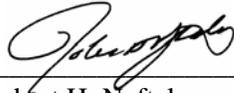
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$22,420	\$21,767	\$21,767	(\$653)
<b>TAXABLE VALUE</b>				
2008	\$22,420	\$21,767	\$21,767	(\$653)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0327**  
**LIVINGSTON COUNTY**  
**TOWNSHIP OF BRIGHTON**

The State Tax Commission, at a meeting held on June 11, 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:	4712-99-100-641	Property Owner:	THE COUNTRY CAT HOSPITAL
Classification:	PERSONAL		5445 S. OLD US 23
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

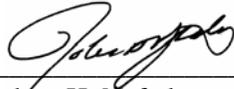
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$10,450	\$16,010	\$16,010	\$5,560
<b>TAXABLE VALUE</b>				
2008	\$10,450	\$16,010	\$16,010	\$5,560

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0328**  
**LIVINGSTON COUNTY**  
**TOWNSHIP OF BRIGHTON**

The State Tax Commission, at a meeting held on June 11, 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:	4712-99-000-488	Property Owner:	DELUXE DIE SET INC.
Classification:	PERSONAL		5939 FORD COURT
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)
<b>ASSESSED VALUE</b>				
2008	\$21,808	\$38,001	\$38,001	\$16,193
<b>TAXABLE VALUE</b>				
2008	\$21,808	\$38,001	\$38,001	\$16,193

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0329**  
**LIVINGSTON COUNTY**  
**TOWNSHIP OF BRIGHTON**

The State Tax Commission, at a meeting held on June 11, 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:	4712-99-100-692	Property Owner:	MYERS & MYERS PLLC
Classification:	PERSONAL		915 MICHIGAN AVENUE
County:	LIVINGSTON COUNTY		HOWELL, MI 48843
Assessment Unit:	TOWNSHIP OF BRIGHTON	Assessing Officer / Equalization Director:	STACY A. KALISZEWSKI, ASSR.
School District:	HOWELL		4363 BUNO ROAD
			BRIGHTON, MI 48114

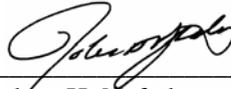
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$13,673	\$25,048	\$25,048	\$11,375
<b>TAXABLE VALUE</b>				
2008	\$13,673	\$25,048	\$25,048	\$11,375

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0310**  
**MACOMB COUNTY**  
**TOWNSHIP OF MACOMB**

The State Tax Commission, at a meeting held on June 11, 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:	09-37-50750-1	Property Owner:	SHIELD'S PIZZA
Classification:	PERSONAL		50750 ROMEO PLANK ROAD
County:	MACOMB COUNTY		MACOMB, MI 48044
Assessment Unit:	TOWNSHIP OF MACOMB	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	CHIPPEWA VALLEY		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$65,130	\$81,160	\$81,160	\$16,030
<b>TAXABLE VALUE</b>				
2008	\$65,130	\$81,160	\$81,160	\$16,030

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-09-0311**  
**MACOMB COUNTY**  
**TOWNSHIP OF MACOMB**

The State Tax Commission, at a meeting held on June 11, 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:	09-33-47100-1	Property Owner:	WALGREEN'S 04453
Classification:	PERSONAL		104 WILMOT ROAD
County:	MACOMB COUNTY		DEERFIELD, IL 60015-4614
Assessment Unit:	TOWNSHIP OF MACOMB	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	UTICA		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$67,570	\$76,560	\$76,560	\$8,990
<b>TAXABLE VALUE</b>				
2008	\$67,570	\$76,560	\$76,560	\$8,990

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.

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

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Robert H. Naftaly  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued June 12, 2009

Docket Number: 154-09-0312

MONROE COUNTY

TOWNSHIP OF EXETER, VILLAGE OF MAYBEE

The State Tax Commission, at a meeting held on June 11, 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:	5846-070-017-00	Property Owner:	TIMOTHY J. & KAREN G. LAITUR
Classification:	REAL		7931 ANTES DRIVE
County:	MONROE COUNTY		MONROE, MI 48162
Assessment Unit:	TOWNSHIP OF EXETER	Assessing Officer / Equalization Director:	SANDRA KURTANSKY, ASSR.
	VILLAGE OF MAYBEE		6158 SCOFIELD ROAD
School District:	MONROE		MAYBEE, MI 48159

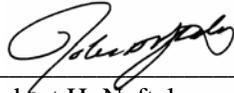
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$24,000	\$164,370	\$164,370	\$140,370
2008	\$24,000	\$145,683	\$145,683	\$121,683
<b>TAXABLE VALUE</b>				
2007	\$23,332	\$163,732	\$163,732	\$140,400
2008	\$23,868	\$145,683	\$145,683	\$121,815

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 June 12, 2009**

Docket Number: **154-09-0209**  
**OAKLAND COUNTY**  
**CITY OF ROCHESTER HILLS**

The State Tax Commission, at a meeting held on June 11, 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:	70-99-00-500-049	Property Owner:	TAMARACK LANDSCAPING
Classification:	PERSONAL		490 SHORTRIDGE AVENUE
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48307
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT DAWSON, ASSR.
School District:	AVONDALE		1000 ROCHESTER HILLS DRIVE
			ROCHESTER, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$5,770	\$5,770	\$5,770
2008	\$0	\$5,300	\$5,300	\$5,300
<b>TAXABLE VALUE</b>				
2007	\$0	\$5,770	\$5,770	\$5,770
2008	\$0	\$5,300	\$5,300	\$5,300

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.

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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued June 12, 2009**

Docket Number: **154-08-1629**  
**WAYNE COUNTY**  
**CITY OF DEARBORN**

The State Tax Commission, at a meeting held on June 11, 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:	84-0001-516000	Property Owner:	ZAKRON USA INC.
Classification:	PERSONAL		9300 ST. STEPHENS
County:	WAYNE COUNTY		DEARBORN, MI 48126
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DEARBORN		4500 MAPLE
			DEARBORN, MI 48126

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2006	\$0	\$11,300	\$11,300	\$11,300
2007	\$0	\$9,800	\$9,800	\$9,800
2008	\$15,750	\$9,200	\$9,200	(\$6,550)
<b>TAXABLE VALUE</b>				
2006	\$0	\$11,300	\$11,300	\$11,300
2007	\$0	\$9,800	\$9,800	\$9,800
2008	\$15,750	\$9,200	\$9,200	(\$6,550)

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

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Robert H. Naftaly  
Chairperson

