

Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.

(2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.

(3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.

(4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).

(5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.

(7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

As Amended by
2003 Public Act No. 247,
Approved December 29, 2003

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-10-1328**
ALLEGAN COUNTY
HOPKINS TWP.

The State Tax Commission, at a meeting held on May 9, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-10-900-030-00	Property Owner:	FIRST FEDERAL LEASING
Classification:	PERSONAL		31 N. 9TH ST.
County:	ALLEGAN COUNTY		RICHMOND IN 47375-1145
Assessment Unit:	HOPKINS TWP.	Assessing Officer / Equalization Director:	MARK A. EVANS, ASSR.
School District:	HOPKINS		1451 124TH AVENUE
			HOPKINS, MI 49328

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$10,400	\$0	\$0	(\$10,400)
2010	\$8,900	\$0	\$0	(\$8,900)
TAXABLE VALUE				
2009	\$10,400	\$0	\$0	(\$10,400)
2010	\$8,900	\$0	\$0	(\$8,900)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0313**
BARRY COUNTY
CITY OF HASTINGS

The State Tax Commission, at a meeting held on May 9, 2011, 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:	08-55-532-600-10	Property Owner:	NANCY MCCLEAR DDS PLLC
Classification:	PERSONAL		1127 W. STATE STREET
County:	BARRY COUNTY		HASTINGS, MI 49058
Assessment Unit:	CITY OF HASTINGS	Assessing Officer / Equalization Director:	JACKIE L. TIMMERMAN, ASSR.
School District:	HASTINGS		201 E. STATE STREET
			HASTINGS, MI 49058

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$28,300	\$11,975	\$11,975	(\$16,325)
TAXABLE VALUE				
2010	\$28,300	\$11,975	\$11,975	(\$16,325)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0116**
BRANCH COUNTY
GILEAD TWP.

The State Tax Commission, at a meeting held on May 9, 2011, 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:	140-009-300-025-00	Property Owner:	KENDALE FARM
Classification:	REAL		410 SLISHER ROAD
County:	BRANCH COUNTY		BRONSON, MI 49028
Assessment Unit:	GILEAD TWP.	Assessing Officer / Equalization Director:	MELISSA K. LANE, ASSR.
School District:	BRONSON		20 W. CHICAGO STREET
			COLDWATER, MI 49036

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$60,595	\$42,350	\$42,350	(\$18,245)
2010	\$72,745	\$54,500	\$54,500	(\$18,245)
TAXABLE VALUE				
2009	\$34,463	\$26,197	\$26,197	(\$8,266)
2010	\$34,359	\$26,118	\$26,118	(\$8,241)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0117**
BRANCH COUNTY
GILEAD TWP.

The State Tax Commission, at a meeting held on May 9, 2011, 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:	140-004-200-015-99	Property Owner:	KENDALE FARM
Classification:	REAL		410 SLISHER ROAD
County:	BRANCH COUNTY		BRONSON, MI 49028
Assessment Unit:	GILEAD TWP.	Assessing Officer / Equalization Director:	MELISSA K. LANE, ASSR.
School District:	BRONSON		20 W. CHICAGO STREET
			COLDWATER, MI 49036

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$50,450	\$44,205	\$44,205	(\$6,245)
2010	\$59,247	\$53,970	\$53,970	(\$5,277)
TAXABLE VALUE				
2009	\$20,915	\$18,295	\$18,295	(\$2,620)
2010	\$20,852	\$18,240	\$18,240	(\$2,612)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0129**
BRANCH COUNTY
GILEAD TWP.

The State Tax Commission, at a meeting held on May 9, 2011, 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:	140-014-100-045-01	Property Owner:	ANDREW D. & BARBARA J. MASE JR.
Classification:	REAL		PO BOX 186
County:	BRANCH COUNTY		ORLAND, IN 46776
Assessment Unit:	GILEAD TWP.	Assessing Officer / Equalization Director:	MELISSA K. LANE, ASSR.
School District:	BRONSON		20 W. CHICAGO STREET
			COLDWATER, MI 49036

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$28,253	\$10,608	\$10,608	(\$17,645)
2010	\$19,729	\$3,952	\$3,952	(\$15,777)
TAXABLE VALUE				
2009	\$16,852	\$5,153	\$5,153	(\$11,699)
2010	\$16,801	\$3,911	\$3,911	(\$12,890)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0319**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on May 9, 2011, 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:	3500-00-087-0	Property Owner:	MELINDA GORDON
Classification:	REAL		113 GARDENIA STREET
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$24,085	\$24,085	\$24,085
2011	\$0	\$24,085	\$24,085	\$24,085
TAXABLE VALUE				
2010	\$0	\$24,085	\$24,085	\$24,085
2011	\$0	\$24,085	\$24,085	\$24,085

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0320**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on May 9, 2011, 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:	P011-00-200-0	Property Owner:	KARTAR G & P LLC
Classification:	PERSONAL		2591 CAPITAL AVENUE SW
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015-4160
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$840	\$1,636	\$1,636	\$796
TAXABLE VALUE				
2011	\$840	\$1,636	\$1,636	\$796

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0336**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on May 9, 2011, 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:	P012-00-001-0	Property Owner:	SAKURA FINETEK USA INC.
Classification:	PERSONAL		1750 W. 214TH STREET
County:	CALHOUN COUNTY		TORRANCE, CA 90501-2857
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$29,686	\$29,686	\$29,686
2010	\$0	\$29,900	\$29,900	\$29,900
2011	\$0	\$24,986	\$24,986	\$24,986
TAXABLE VALUE				
2009	\$0	\$29,686	\$29,686	\$29,686
2010	\$0	\$29,900	\$29,900	\$29,900
2011	\$0	\$24,986	\$24,986	\$24,986

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0322**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 9, 2011, 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-39748-2	Property Owner:	HUNTINGTON NATIONAL BANK
Classification:	PERSONAL		41 S. HIGH STREET (HC0910)
County:	GENESEE COUNTY		COLUMBUS, OH 43215
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$174,000	\$0	\$0	(\$174,000)
TAXABLE VALUE				
2010	\$174,000	\$0	\$0	(\$174,000)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011

Docket Number: 154-11-0334
GENESEE COUNTY
FLINT TWP.

The State Tax Commission, at a meeting held on May 9, 2011, 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:	07-82-601-611	Property Owner:	MICHIGAN CENTER FOR BREAST CANCER
Classification:	PERSONAL		2486 NERREDIA STREET
County:	GENESEE COUNTY		FLINT, MI 48532-4807
Assessment Unit:	FLINT TWP.	Assessing Officer / Equalization Director:	AMEDE O. 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				
2011	\$20,000	\$26,000	\$26,000	\$6,000
TAXABLE VALUE				
2011	\$20,000	\$26,000	\$26,000	\$6,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0335**
GENESEE COUNTY
FLINT TWP.

The State Tax Commission, at a meeting held on May 9, 2011, 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:	07-82-4102-00	Property Owner:	GENESEE VALLEY DODGE INC.
Classification:	PERSONAL		4140 MILLER ROAD
County:	GENESEE COUNTY		FLINT, MI 48507
Assessment Unit:	FLINT TWP.	Assessing Officer / Equalization Director:	AMEDE O. HUNGERFORD, ASSR.
School District:	SWARTZ CREEK		1490 S. DYE ROAD
			FLINT, MI 48532

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$90,000	\$95,500	\$95,500	\$5,500
TAXABLE VALUE				
2011	\$90,000	\$95,500	\$95,500	\$5,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-10-1989**
ISABELLA COUNTY
UNION TWP.

The State Tax Commission, at a meeting held on May 9, 2011, 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:	37-14-998-00-343-00	Property Owner:	MICHIGAN OFFICE SOLUTIONS
Classification:	PERSONAL		2859 WALKENT DRIVE NW
County:	ISABELLA COUNTY		GRAND RAPIDS, MI 49514
Assessment Unit:	UNION TWP.	Assessing Officer / Equalization Director:	PATRICIA M. DEPRIEST, ASSR.
School District:	MOUNT PLEASANT		2010 S. LINCOLN ROAD
			MT. PLEASANT, MI 48858

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$6,600	\$0	\$0	(\$6,600)
TAXABLE VALUE				
2008	\$6,600	\$0	\$0	(\$6,600)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0310**
JACKSON COUNTY
CITY OF JACKSON

The State Tax Commission, at a meeting held on May 9, 2011, 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-289910000	Property Owner:	ESTATE OF IFC CREDIT CORP.
Classification:	PERSONAL		1611 N. I-35E, STE. 428
County:	JACKSON COUNTY		CARROLLTON, TX 75006
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				
2010	\$0	\$7,200	\$7,200	\$7,200
TAXABLE VALUE				
2010	\$0	\$7,200	\$7,200	\$7,200

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0311**
JACKSON COUNTY
CITY OF JACKSON

The State Tax Commission, at a meeting held on May 9, 2011, 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-290510000	Property Owner:	OPTOS NORTH AMERICA
Classification:	PERSONAL		PO BOX 802206
County:	JACKSON COUNTY		DALLAS, TX 75380
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				
2010	\$0	\$11,300	\$11,300	\$11,300
TAXABLE VALUE				
2010	\$0	\$11,300	\$11,300	\$11,300

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0338**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 9, 2011, 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:	41-01-51-105-632	Property Owner:	THE F A BARTLETT TREE EXPERT CO.
Classification:	PERSONAL		PO BOX 3067
County:	KENT COUNTY		STAMFORD, CT 06905-0067
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. 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				
2011	\$132,100	\$164,000	\$164,000	\$31,900
TAXABLE VALUE				
2011	\$132,100	\$164,000	\$164,000	\$31,900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0339**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 9, 2011, 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:	41-01-51-111-495	Property Owner:	AMSTORE CORPORATION
Classification:	PERSONAL		3951 TRADE DR. SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GODWIN HEIGHTS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$37,900	\$204,400	\$204,400	\$166,500
TAXABLE VALUE				
2010	\$37,900	\$204,400	\$204,400	\$166,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0340**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 9, 2011, 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:	41-01-51-111-494	Property Owner:	AMSTORE CORPORATION
Classification:	PERSONAL		3951 TRADE DR. SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	KENTWOOD		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$122,600	\$882,300	\$882,300	\$759,700
TAXABLE VALUE				
2010	\$122,600	\$882,300	\$882,300	\$759,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0344**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 9, 2011, 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:	41-01-51-112-384	Property Owner:	AUTO SERVICE EXPERTS LLC
Classification:	PERSONAL		130 MARKET AVENUE SW
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. 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				
2010	\$3,400	\$22,900	\$22,900	\$19,500
TAXABLE VALUE				
2010	\$3,400	\$22,900	\$22,900	\$19,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0345**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 9, 2011, 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:	41-01-51-108-255	Property Owner:	INTERNATIONAL COSMETOLOGY ACADEMY LLC
Classification:	PERSONAL		940 28TH STREET SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. 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				
2010	\$14,300	\$38,100	\$38,100	\$23,800
TAXABLE VALUE				
2010	\$14,300	\$38,100	\$38,100	\$23,800

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0346**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 9, 2011, 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:	41-57-51-980-165	Property Owner:	KNAPE & VOGT MANUFACTURING CO.
Classification:	PERSONAL-IFT		2700 OAK INDUSTRIAL DR. NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49505
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. 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				
2010	\$1,257,100	\$1,233,700	\$1,233,700	(\$23,400)
TAXABLE VALUE				
2010	\$1,257,100	\$1,233,700	\$1,233,700	(\$23,400)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0347**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 9, 2011, 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:	41-02-64-279-750	Property Owner:	KNAPE & VOGT MANUFACTURING CO.
Classification:	PERSONAL		2700 OAK INDUSTRIAL DR. NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49505
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. 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				
2010	\$2,214,300	\$3,430,500	\$3,430,500	\$1,216,200
TAXABLE VALUE				
2010	\$2,214,300	\$3,430,500	\$3,430,500	\$1,216,200

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0348**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 9, 2011, 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:	41-01-51-109-944	Property Owner:	WORD INVESTMENTS INC.
Classification:	PERSONAL		4079 PARK EAST COURT SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49546
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. 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				
2009	\$1,600	\$4,100	\$4,100	\$2,500
2010	\$3,800	\$10,100	\$10,100	\$6,300
TAXABLE VALUE				
2009	\$1,600	\$4,100	\$4,100	\$2,500
2010	\$3,800	\$10,100	\$10,100	\$6,300

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0323**
MACOMB COUNTY
CITY OF ROSEVILLE

The State Tax Commission, at a meeting held on May 9, 2011, 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:	770-15890-51	Property Owner:	PALMER PROMOTIONAL PRODUCTS
Classification:	PERSONAL		15890 STURGEON
County:	MACOMB COUNTY		ROSEVILLE, MI 48066
Assessment Unit:	CITY OF ROSEVILLE	Assessing Officer / Equalization Director:	DANIEL P. 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				
2010	\$276,340	\$359,490	\$359,490	\$83,150
TAXABLE VALUE				
2010	\$276,340	\$359,490	\$359,490	\$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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-10-1897**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on May 9, 2011, 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:	76-99-68-910-010	Property Owner:	VCA CLINIPATH LABS INC.
Classification:	PERSONAL		17672-B COWAN AVENUE
County:	OAKLAND COUNTY		IRVINE, CA 92614
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$24,930	\$24,930	\$24,930
2009	\$0	\$22,110	\$22,110	\$22,110
2010	\$0	\$20,180	\$20,180	\$20,180
TAXABLE VALUE				
2008	\$0	\$24,930	\$24,930	\$24,930
2009	\$0	\$22,110	\$22,110	\$22,110
2010	\$0	\$20,180	\$20,180	\$20,180

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-09-2910**
OTTAWA COUNTY
HOLLAND TWP.

The State Tax Commission, at a meeting held on May 9, 2011, 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:	70-50-17-025-450	Property Owner:	NATIONAL CITY COMMERCIAL CAP.
Classification:	PERSONAL		995 DALTON AVENUE
County:	OTTAWA COUNTY		CINCINNATI, OH 45203
Assessment Unit:	HOLLAND TWP.	Assessing Officer / Equalization Director:	HOWARD J. FEYEN, ASSR.
School District:	WEST OTTAWA		352 N. 120TH AVENUE, BOX 8127
			HOLLAND, MI 49422

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$347,900	\$60,000	\$60,000	(\$287,900)
2008	\$271,900	\$26,100	\$26,100	(\$245,800)
TAXABLE VALUE				
2007	\$347,900	\$60,000	\$60,000	(\$287,900)
2008	\$271,900	\$26,100	\$26,100	(\$245,800)

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0290**
SAGINAW COUNTY
BIRCH RUN TWP.

The State Tax Commission, at a meeting held on May 9, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-10-6-01-4002-001	Property Owner:	EDWARD KUCK
Classification:	REAL		12625 BUSCH ROAD
County:	SAGINAW COUNTY		BIRCH RUN, MI 48415
Assessment Unit:	BIRCH RUN TWP.	Assessing Officer / Equalization Director:	DAVID T. ROENICKE, ASSR.
School District:	FRANKENMUTH		8425 MAIN STREET, BOX 152
			BIRCH RUN, MI 48415

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$57,100	\$51,700	\$51,700	(\$5,400)
2010	\$55,400	\$49,950	\$49,950	(\$5,450)
TAXABLE VALUE				
2009	\$49,787	\$46,700	\$46,700	(\$3,087)
2010	\$49,637	\$46,599	\$46,599	(\$3,038)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0301**
SAINT CLAIR COUNTY
KIMBALL TWP.

The State Tax Commission, at a meeting held on May 9, 2011, 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:	74-25-937-0036-000	Property Owner:	MICHAEL D. KAVANAUGH & MARTHA A. RADTKE
Classification:	REAL		2752 E. LAKE DRIVE
County:	SAINT CLAIR COUNTY		SMITHS CREEK, MI 48074
Assessment Unit:	KIMBALL TWP.	Assessing Officer / Equalization Director:	PEGGY A. CHAMBERS, ASSR.
School District:	PORT HURON		2160 WADHAMS ROAD
			KIMBALL, MI 48074

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$93,200	\$99,500	\$99,500	\$6,300
2010	\$91,600	\$97,000	\$97,000	\$5,400
TAXABLE VALUE				
2009	\$93,200	\$99,500	\$99,500	\$6,300
2010	\$91,600	\$97,000	\$97,000	\$5,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-10-1299**
SAINT CLAIR COUNTY
SAINT CLAIR TWP.

The State Tax Commission, at a meeting held on May 9, 2011, 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:	74-30-999-1070-000	Property Owner:	ST. CLAIR COLLISION CENTER INC.
Classification:	PERSONAL		1139 S. RANGE ROAD
County:	SAINT CLAIR COUNTY		ST. CLAIR, MI 48079
Assessment Unit:	SAINT CLAIR TWP.	Assessing Officer / Equalization Director:	DEBORAH L. RICKERT, ASSR.
School District:	MARYSVILLE		1539 S. BARTLETT ROAD
			ST. CLAIR, MI 48079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$105,000	\$119,300	\$119,300	\$14,300
TAXABLE VALUE				
2010	\$105,000	\$119,300	\$119,300	\$14,300

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011**

Docket Number: **154-11-0324**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on May 9, 2011, 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:	84-0001-131750	Property Owner:	ADVANCED PHYSICAL THERAPY 5
Classification:	PERSONAL		13111 NW FREEWAY, STE. 125
County:	WAYNE COUNTY		HOUSTON, TX 77040-6321
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DEARBORN		4500 MAPLE, SUITE 3
			DEARBORN, MI 48126

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$27,800	\$35,550	\$35,550	\$7,750
2010	\$26,300	\$33,150	\$33,150	\$6,850
TAXABLE VALUE				
2009	\$27,800	\$35,550	\$35,550	\$7,750
2010	\$26,300	\$33,150	\$33,150	\$6,850

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011

Docket Number: 154-10-1604
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on May 9, 2011, 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:	21012379-80	Property Owner:	HABITAT FOR HUMANITY
Classification:	REAL		14325 JAME
County:	WAYNE COUNTY		DETROIT, MI 48205
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				
2008	\$65,444	\$0	\$0	(\$65,444)
TAXABLE VALUE				
2008	\$65,444	\$0	\$0	(\$65,444)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 9, 2011

Docket Number: 154-11-0302
WAYNE COUNTY
CITY OF WESTLAND

The State Tax Commission, at a meeting held on May 9, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	56-999-00-2889-002	Property Owner:	WIDE OPEN WEST
Classification:	PERSONAL		7887 E. BELLEVIEW AVE., # 1000
County:	WAYNE COUNTY		ENGLEWOOD, CO 80111
Assessment Unit:	CITY OF WESTLAND	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	WAYNE-WESTLAND		36601 FORD ROAD
			WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$2,798,960	\$2,722,780	\$2,722,780	(\$76,180)
TAXABLE VALUE				
2011	\$2,798,960	\$2,722,780	\$2,722,780	(\$76,180)

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

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

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

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



Douglas B. Roberts
Chairperson

