

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 April 10, 2014**

Docket Number: **154-13-1174**
ARENAC COUNTY
MOFFATT TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	008-0-009-100-005-25	Property Owner:	NORMAN & JONNA WINTER
Classification:	REAL		2351 KINDIG RD
County:	ARENAC COUNTY		ALGER, MI 48610
Assessment Unit:	MOFFATT TWP.	Assessing Officer / Equalization Director:	CHRISTINE A. GERBER, ASSR.
School District:	STANDISH STERLING		P.O. BOX 631
			MIO, MI 48647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$14,600	\$19,700	\$19,700	\$5,100
2012	\$13,500	\$18,900	\$18,900	\$5,400
2013	\$12,100	\$17,600	\$17,600	\$5,500
TAXABLE VALUE				
2011	\$13,984	\$19,323	\$19,323	\$5,339
2012	\$13,500	\$18,900	\$18,900	\$5,400
2013	\$12,100	\$17,600	\$17,600	\$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 April 10, 2014**

Docket Number: **154-14-0001**
BARRY COUNTY
IRVING TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	08-08-025-012-00	Property Owner:	TEXAS A & CAROLYN A. TIMM TRUST
Classification:	REAL		688 N. AIRPORT ROAD
County:	BARRY COUNTY		HASTINGS, MI 49058
Assessment Unit:	IRVING TWP.	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN, ASSR.
School District:	HASTINGS		3425 WING ROAD
			HASTINGS, MI 49058

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$173,800	\$219,300	\$219,300	\$45,500
2013	\$173,800	\$218,000	\$218,000	\$44,200
TAXABLE VALUE				
2012	\$37,096	\$97,545	\$97,545	\$60,449
2013	\$37,986	\$99,886	\$99,886	\$61,900

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1117**
BENZIE COUNTY
BLAINE TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 10-03-001-214-00 Classification: REAL County: BENZIE COUNTY Assessment Unit: BLAINE TWP. School District: FRANKFORT</p>	<p>Property Owner: RICHARD & MARY CIARAMITARO 1878 LUDGATE ROCHESTER, MI 48039 Assessing Officer / Equalization Director: JULIE A. KROMBEEN, ASSR. 3900 S. TOWNLINE ROAD CEDAR, MI 49621</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$69,000	\$152,900	\$152,900	\$83,900
2012	\$69,000	\$152,900	\$152,900	\$83,900
2013	\$69,000	\$152,900	\$152,900	\$83,900
TAXABLE VALUE				
2011	\$16,634	\$100,534	\$100,534	\$83,900
2012	\$17,083	\$100,983	\$100,983	\$83,900
2013	\$17,492	\$101,392	\$101,392	\$83,900

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 April 10, 2014

Docket Number: 154-14-0014
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on April 8, 2014, 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-24723-5	Property Owner:	FAMILY DOLLAR STORES OF MI, #07034
Classification:	PERSONAL		C/O CORPORATE TAX CONSULTING
County:	GENESEE COUNTY		P.O. BOX 56018
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	INDIANAPOLIS, IN 46256-0018
School District:	FLINT		WILLIAM E. FOWLER, ASSR.
			1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$25,600	\$55,000	\$55,000	\$29,400

TAXABLE VALUE				
2013	\$25,600	\$55,000	\$55,000	\$29,400

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-14-0015**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on April 8, 2014, 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-21893-6	Property Owner:	NESTLE' DREYER'S ICE CREAM COMPANY
Classification:	PERSONAL		ATTN; MIKE MCCRARY
County:	GENESEE COUNTY		CHECKERBOARD SQUARE-TAX DEPT 1 C
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	SAINT LOUIS, MO 63164-0001
School District:	FLINT		WILLIAM E. FOWLER, ASSR.
			1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$6,500	\$9,200	\$9,200	\$2,700
TAXABLE VALUE				
2013	\$6,500	\$9,200	\$9,200	\$2,700

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-14-0016**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on April 8, 2014, 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-75374-2	Property Owner:	SPEN-TECH MACHINE ENGINEERING CORP
Classification:	PERSONAL		4221 JAMES P COLE BLVD
County:	GENESEE COUNTY		FLINT, MI 48505
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				
2013	\$110,000	\$210,600	\$210,600	\$100,600
TAXABLE VALUE				
2013	\$110,000	\$210,600	\$210,600	\$100,600

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 April 10, 2014**

Docket Number: **154-14-0017**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on April 8, 2014, 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-75942-2	Property Owner:	STAT EMERGENCY MEDICAL SERVICE INC.
Classification:	PERSONAL		520 W THIRD ST
County:	GENESEE COUNTY		FLINT, MI 48503
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				
2013	\$461,000	\$524,500	\$524,500	\$63,500
TAXABLE VALUE				
2013	\$461,000	\$524,500	\$524,500	\$63,500

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 April 10, 2014**

Docket Number: **154-13-0973**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-41-391-500
Classification: PERSONAL
County: INGHAM COUNTY
Assessment Unit: CITY OF EAST LANSING

School District: EAST LANSING

Property Owner:
DUANE HILDEBRANDT
321 W. LAKE LANSING ROAD
EAST LANSING, MI 48823

Assessing Officer / Equalization Director:
DAVID C. LEE, ASSR.
410 ABBOTT ROAD ROOM 109
EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$600	\$0	\$0	(\$600)
TAXABLE VALUE				
2013	\$600	\$0	\$0	(\$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 April 10, 2014**

Docket Number: **154-13-1061**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-52-013-610	Property Owner:	AMERICAN INTERNATIONAL FACILITIES MANAGEMENT PO BOX 1502 NEW YORK, NY 10268-1502
Classification:	PERSONAL	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR. 410 ABBOTT ROAD ROOM 109 EAST LANSING, MI 48823
County:	INGHAM COUNTY		
Assessment Unit:	CITY OF EAST LANSING		
School District:	LANSING		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$69,100	\$58,800	\$58,800	(\$10,300)
TAXABLE VALUE				
2012	\$69,100	\$58,800	\$58,800	(\$10,300)

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 April 10, 2014**

Docket Number: **154-13-1062**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-50-074-000	Property Owner:	AUTOMATIC APARTMENT LAUNDRIES
Classification:	PERSONAL		30295 SCHOOLCRAFT
County:	INGHAM COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$10,300	\$90,000	\$90,000	\$79,700
TAXABLE VALUE				
2012	\$10,300	\$90,000	\$90,000	\$79,700

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1063**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-25-464-100	Property Owner:	LIBERTY REACH, INC.
Classification:	PERSONAL		1263 CEDARHILL
County:	INGHAM COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$4,100	\$7,700	\$7,700	\$3,600
TAXABLE VALUE				
2012	\$4,100	\$7,700	\$7,700	\$3,600

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.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1065**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 33-20-90-70-750-000 Classification: PERSONAL County: INGHAM COUNTY Assessment Unit: CITY OF EAST LANSING School District: EAST LANSING</p>	<p>Property Owner: SIG EP HOUSING OF MI EPSILON LLC/ SIGMA PHI EPSILON 310 SOUTH BLVD. RICHMOND, VA 23220 Assessing Officer / Equalization Director: DAVID C. LEE, ASSR. 410 ABBOTT ROAD ROOM 109 EAST LANSING, MI 48823</p>
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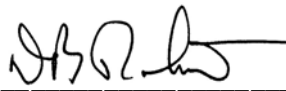
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,100	\$2,100	\$2,100
 TAXABLE VALUE				
2013	\$0	\$2,100	\$2,100	\$2,100

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1045**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-92-275-533	Property Owner:	GLASS RATNER MANAGEMENT & REALTY ADVISORS 3391 PEACHTREE ROAD NE, STE 110 ATLANTA, GA 30326
Classification:	PERSONAL	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR. 5151 MARSH ROAD OKEMOS, MI 48864
County:	INGHAM COUNTY		
Assessment Unit:	MERIDIAN CHARTER TWP.		
School District:	HASLETT		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$9,500	\$9,500	\$9,500
TAXABLE VALUE				
2013	\$0	\$9,500	\$9,500	\$9,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1046**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-92-275-338	Property Owner:	HEARTLAND FOOD PRODUCTS, INC.
Classification:	PERSONAL		1900 W 47TH PLACE STE. 302
County:	INGHAM COUNTY		WESTWOOD, KS 66205
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	HASLETT		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$700	\$1,300	\$1,300	\$600
TAXABLE VALUE				
2013	\$700	\$1,300	\$1,300	\$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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1047**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-02-02-90-529-807
Classification: PERSONAL
County: INGHAM COUNTY
Assessment Unit: MERIDIAN CHARTER TWP.

School District: OKEMOS

Property Owner:
AERO COMMUNICATIONS, INC.
5711 RESEARCH DRIVE
CANTON, MI 48188-2261

Assessing Officer / Equalization Director:
DAVID C. LEE, ASSR.
5151 MARSH ROAD
OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$900	\$900	\$900
TAXABLE VALUE				
2013	\$0	\$900	\$900	\$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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1048**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-806	Property Owner:	BISSELL RENTAL LLC DBA: BISSELL RENTAL LLC #MEJ-25
Classification:	PERSONAL		630 N CENTRAL EXPY STE. A
County:	INGHAM COUNTY		PLANO, TX 75074-6897
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,100	\$1,100	\$1,100
TAXABLE VALUE				
2013	\$0	\$1,100	\$1,100	\$1,100

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

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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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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1049**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-805	Property Owner:	BISELL RENTAL LLC DBA: BISELL RENTAL LLC #PS-0724
Classification:	PERSONAL		630 N CENTRAL EXPY STE. A
County:	INGHAM COUNTY		PLANO, TX 75074-6897
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$400	\$400	\$400
TAXABLE VALUE				
2013	\$0	\$400	\$400	\$400

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1050**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-22-228-004	Property Owner:	TIMOTHY AND ERIN DAVIS
Classification:	REAL		4865 OLMSTED
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$27,100	\$176,500	\$176,500	\$149,400
TAXABLE VALUE				
2013	\$27,100	\$176,500	\$176,500	\$149,400

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.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1051**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-14-302-015	Property Owner:	MARK S. AND AMY J. FEINAUER
Classification:	REAL		5182 TWINGING
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$29,100	\$134,100	\$134,100	\$105,000
TAXABLE VALUE				
2013	\$29,100	\$134,100	\$134,100	\$105,000

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.

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1052**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-14-303-015	Property Owner:	RAY AND HEATHER GASSER
Classification:	REAL		5171 TWINGING
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$29,100	\$99,200	\$99,200	\$70,100
TAXABLE VALUE				
2013	\$29,100	\$99,200	\$99,200	\$70,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1053**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-621	Property Owner:	GE EQUIP SMALL TICKET LLC SERIES
Classification:	PERSONAL		2011-1
County:	INGHAM COUNTY		P O BOX 5043, PROP TAX COMPLIANCE
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	CHICAGO, IL 60680-5043
School District:	OKEMOS		DAVID C. LEE, ASSR.
			5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$8,700	\$8,700	\$8,700
TAXABLE VALUE				
2013	\$0	\$8,700	\$8,700	\$8,700

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

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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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1054**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-32-452-005	Property Owner:	SANDEEP AND RITU JAIN
Classification:	REAL		2729 LUPINE
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$31,900	\$123,200	\$123,200	\$91,300
TAXABLE VALUE				
2013	\$31,900	\$123,200	\$123,200	\$91,300

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 April 10, 2014**

Docket Number: **154-13-1057**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-654	Property Owner:	PURE F2T, LLC
Classification:	PERSONAL		4360 S. HAGADORN
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,500	\$47,100	\$47,100	\$44,600
TAXABLE VALUE				
2013	\$2,500	\$47,100	\$47,100	\$44,600

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1059**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-22-227-001	Property Owner:	JASON P. AND STEPHANIE SHEFFER
Classification:	REAL		1605 COLUMBUS AVENUE
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$27,100	\$170,300	\$170,300	\$143,200
TAXABLE VALUE				
2013	\$27,100	\$170,300	\$170,300	\$143,200

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1060**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-524-120	Property Owner:	SUCH MEDIA, INC.
Classification:	PERSONAL		4665 DOBIE ROAD, SUITE 120
County:	INGHAM COUNTY		OKEMOS, MI 48864-2200
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$39,000	\$46,100	\$46,100	\$7,100
TAXABLE VALUE				
2013	\$39,000	\$46,100	\$46,100	\$7,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1135**
IONIA COUNTY
CITY OF IONIA

The State Tax Commission, at a meeting held on April 8, 2014, 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:	34-201-400-000-009-00	Property Owner:	ANN M FULCHER
Classification:	REAL		141 FOXTAIL DR
County:	IONIA COUNTY		IONIA, MI 48846
Assessment Unit:	CITY OF IONIA	Assessing Officer / Equalization Director:	RANDY L. JEWELL, ASSR.
School District:	IONIA		114 N. KIDD STREET
			IONIA, MI 48846

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$8,625	\$52,497	\$52,497	\$43,872
TAXABLE VALUE				
2011	\$8,625	\$52,497	\$52,497	\$43,872

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 April 10, 2014**

Docket Number: **154-13-1136**
IONIA COUNTY
CITY OF IONIA

The State Tax Commission, at a meeting held on April 8, 2014, 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:	34-202-170-000-050-00	Property Owner:	ROGER DUANE FLINN II
Classification:	REAL		2953 E TUTTLE RD
County:	IONIA COUNTY		IONIA, MI 48846
Assessment Unit:	CITY OF IONIA	Assessing Officer / Equalization Director:	RANDY L. JEWELL, ASSR.
School District:	IONIA		114 N. KIDD STREET
			IONIA, MI 48846

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$39,408	\$83,268	\$83,268	\$43,860
TAXABLE VALUE				
2011	\$39,408	\$83,268	\$83,268	\$43,860

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1118**
LEELANAU COUNTY
CENTERVILLE TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	002-031-012-10	Property Owner:	NORMAN F & CAROL M SCHAUB
Classification:	REAL		7929 S. GOOD HARBOR TRL
County:	LEELANAU COUNTY		CEDAR, MI 49621
Assessment Unit:	CENTERVILLE TWP.	Assessing Officer / Equalization Director:	JULIE A. KROMBEEN, ASSR.
School District:	GLEN LAKE		3900 S. TOWNLINE ROAD
			CEDAR, MI 49621

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$700	\$700	\$700	\$0
TAXABLE VALUE				
2013	\$0	\$404	\$404	\$404

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 April 10, 2014

Docket Number: 154-13-0842
MACOMB COUNTY
CITY OF FRASER

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-32-302-050	Property Owner:	SABRINA AND MARK CHUHRAN
Classification:	REAL		33229 VISTA WAY
County:	MACOMB COUNTY		FRASER, MI 48026
Assessment Unit:	CITY OF FRASER	Assessing Officer / Equalization Director:	GARY R. BLASH, ASSR.
School District:	FRASER		33000 GARFIELD
			FRASER, MI 48026

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$38,216	\$50,000	\$50,000	\$11,784
TAXABLE VALUE				
2013	\$38,216	\$50,000	\$50,000	\$11,784

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-0539**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-863-913	Property Owner:	THE BEHAVIORAL CENTER OF MI
Classification:	PERSONAL		4050 TWELVE MILE
County:	MACOMB COUNTY		WARREN, MI 48092
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$165,000	\$133,000	\$133,000	(\$32,000)
2012	\$170,000	\$202,750	\$202,750	\$32,750
TAXABLE VALUE				
2011	\$165,000	\$133,000	\$133,000	(\$32,000)
2012	\$170,000	\$202,750	\$202,750	\$32,750

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1140**
MISSAUKEE COUNTY
BLOOMFIELD TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	057-002-022-030-75	Property Owner:	TED AND SHIRLEY BOCEK
Classification:	REAL		611 N. VERNON ROAD
County:	MISSAUKEE COUNTY		CORUNNA, MI 48817
Assessment Unit:	BLOOMFIELD TWP.	Assessing Officer / Equalization Director:	DEBRA F. NEDERHOED, ASSR.
School District:	MANTON		11035 E. 46 ROAD
			CADILLAC, MI 49601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$7,300	\$30,500	\$30,500	\$23,200
2012	\$7,500	\$25,600	\$25,600	\$18,100
TAXABLE VALUE				
2011	\$7,300	\$30,500	\$30,500	\$23,200
2012	\$7,500	\$25,600	\$25,600	\$18,100

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014

Docket Number: 154-13-0924
MONTMORENCY COUNTY
VIENNA TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	60-008-119-000-110-09	Property Owner:	GARY G. AND CORRINA PAYNE
Classification:	REAL		1473 COUNTY ROAD 622
County:	MONTMORENCY COUNTY		JOHANNESBURG, MI 49751
Assessment Unit:	VIENNA TWP.	Assessing Officer / Equalization Director:	ERNEST O. DUNHAM, ASSR.
School District:	JOHANNESBURG LEWISTON		831 KNOLLWOOD LANE
			GAYLORD, MI 49735

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$104,800	\$86,360	\$86,360	(\$18,440)
2012	\$110,100	\$91,660	\$91,660	(\$18,440)
2013	\$110,300	\$91,960	\$91,960	(\$18,340)
TAXABLE VALUE				
2011	\$104,800	\$86,360	\$86,360	(\$18,440)
2012	\$107,629	\$88,691	\$88,691	(\$18,938)
2013	\$110,212	\$90,819	\$90,819	(\$19,393)

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 April 10, 2014**

Docket Number: **154-13-1073**
OAKLAND COUNTY
CITY OF BLOOMFIELD HILLS

The State Tax Commission, at a meeting held on April 8, 2014, 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:	12-99-00-013-006	Property Owner:	CRANBROOK DENTAL CARE
Classification:	PERSONAL		STE 140
County:	OAKLAND COUNTY		33 BLOOMFIELD HILLS PKWY
Assessment Unit:	CITY OF BLOOMFIELD HILLS	Assessing Officer / Equalization Director:	BLOOMFIELD HILLS, MI 48304
School District:	BLOOMFIELD HILLS		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$175,000	\$308,850	\$308,850	\$133,850
TAXABLE VALUE				
2013	\$175,000	\$308,850	\$308,850	\$133,850

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 April 10, 2014**

Docket Number: **154-13-1119**
**OAKLAND COUNTY
CITY OF CLAWSON**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 16-20-33-351-041 Classification: REAL County: OAKLAND COUNTY Assessment Unit: CITY OF CLAWSON School District: CLAWSON CITY</p>	<p>Property Owner: THE CHRIST CHILD SOCIETY 502 N. CROOKS ROAD CLAWSON, MI 48017-1383</p> <p>Assessing Officer / Equalization Director: DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$0	\$27,330	\$27,330	\$27,330
2012	\$0	\$25,850	\$25,850	\$25,850
2013	\$0	\$25,410	\$25,410	\$25,410
TAXABLE VALUE				
2011	\$0	\$27,330	\$27,330	\$27,330
2012	\$0	\$25,850	\$25,850	\$25,850
2013	\$0	\$25,410	\$25,410	\$25,410

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1075**
**OAKLAND COUNTY
CITY OF FERNDALE**

The State Tax Commission, at a meeting held on April 8, 2014, 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:	24-99-34-001-642	Property Owner:	ALLIED BUILDING PRODUCTS CORP
Classification:	PERSONAL		1700 E 9 MILE RD.
County:	OAKLAND COUNTY		FERNDALE, MI 48220-2028
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HAZEL PARK		2500 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$34,050	\$103,190	\$103,190	\$69,140
2012	\$30,760	\$94,180	\$94,180	\$63,420
2013	\$56,150	\$87,000	\$87,000	\$30,850
TAXABLE VALUE				
2011	\$34,050	\$103,190	\$103,190	\$69,140
2012	\$30,760	\$94,180	\$94,180	\$63,420
2013	\$56,150	\$87,000	\$87,000	\$30,850

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 April 10, 2014**

Docket Number: **154-13-1076**
**OAKLAND COUNTY
CITY OF FERNDALE**

The State Tax Commission, at a meeting held on April 8, 2014, 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:	24-25-34-351-035	Property Owner:	GRANT JOHNSTON
Classification:	REAL		320 LIVERNOIS ST.
County:	OAKLAND COUNTY		FERNDALE, MI 48341
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	FERNDALE		2500 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$77,330	\$77,330	\$77,330
 TAXABLE VALUE				
2013	\$0	\$77,330	\$77,330	\$77,330

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1077**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-01-016-047	Property Owner:	HEIDE PERFORMANCE PRODUCTS
Classification:	PERSONAL		32430 INDUSTRIAL DR
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071-1423
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$26,930	\$55,220	\$55,220	\$28,290
2012	\$51,430	\$78,520	\$78,520	\$27,090
2013	\$68,850	\$87,330	\$87,330	\$18,480
TAXABLE VALUE				
2011	\$26,930	\$55,220	\$55,220	\$28,290
2012	\$51,430	\$78,520	\$78,520	\$27,090
2013	\$68,850	\$87,330	\$87,330	\$18,480

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 April 10, 2014**

Docket Number: **154-13-1078**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-00-013-053	Property Owner:	MAPLE PRESS LLC
Classification:	PERSONAL		31211 STEPHENSON HWY STE. 100
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$45,000	\$54,270	\$54,270	\$9,270
TAXABLE VALUE				
2013	\$45,000	\$54,270	\$54,270	\$9,270

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 April 10, 2014**

Docket Number: **154-13-1079**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-007-150	Property Owner:	ARCADIS US INC
Classification:	PERSONAL		630 PLAZA DR STE 100
County:	OAKLAND COUNTY		HIGHLAND RANCH, CO 80129
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$184,180	\$204,310	\$204,310	\$20,130

TAXABLE VALUE				
2013	\$184,180	\$204,310	\$204,310	\$20,130

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1080**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-013-043	Property Owner:	MELEXIS INC.
Classification:	PERSONAL		15 TRAFALGAR SQUARE
County:	OAKLAND COUNTY		NASHUA, NH 03063
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,500	\$46,720	\$46,720	\$44,220
TAXABLE VALUE				
2013	\$2,500	\$46,720	\$46,720	\$44,220

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 April 10, 2014**

Docket Number: **154-13-1081**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 50-99-00-011-099 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF NOVI School District: NOVI</p>	<p>Property Owner: TYLER DUMAS REYES ORTHODONTICS 39500 W 10 MILE STE 102 NOVI, MI 48375 Assessing Officer / Equalization Director: D. GLENN LEMMON, ASSR. 45175 W. 10 MILE NOVI, MI 48375-3024</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$62,210	\$101,750	\$101,750	\$39,540
2012	\$55,670	\$88,490	\$88,490	\$32,820
2013	\$57,010	\$75,290	\$75,290	\$18,280
TAXABLE VALUE				
2011	\$62,210	\$101,750	\$101,750	\$39,540
2012	\$55,670	\$88,490	\$88,490	\$32,820
2013	\$57,010	\$75,290	\$75,290	\$18,280

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 April 10, 2014**

Docket Number: **154-14-0003**
OAKLAND COUNTY
CITY OF PONTIAC

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-19-05-279-013	Property Owner:	DEMETRIA LEONARD
Classification:	REAL		102 FRANKLIN BLVD
County:	OAKLAND COUNTY		PONTIAC, MI 48341
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,720	\$2,720	\$2,720
TAXABLE VALUE				
2013	\$0	\$2,720	\$2,720	\$2,720

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.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014

Docket Number: 154-14-0005
OAKLAND COUNTY
CITY OF PONTIAC

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-14-34-102-019	Property Owner:	ALEXANDRIA RILEY
Classification:	REAL		178 RUSSELL STREET
County:	OAKLAND COUNTY		PONTIAC, MI 48342
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$7,690	\$7,690	\$7,690
TAXABLE VALUE				
2013	\$0	\$7,690	\$7,690	\$7,690

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 April 10, 2014**

Docket Number: **154-14-0006**
OAKLAND COUNTY
CITY OF PONTIAC

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-19-04-131-022	Property Owner:	ALEXANDRIA RILEY
Classification:	REAL		252 BONDALE AVE
County:	OAKLAND COUNTY		PONTIAC, MI 48341
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$11,450	\$11,450	\$11,450
TAXABLE VALUE				
2013	\$0	\$11,450	\$11,450	\$11,450

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-14-0008**
OAKLAND COUNTY
CITY OF PONTIAC

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-14-15-377-005	Property Owner:	ANGELA RILEY
Classification:	REAL		149 OTTAWA DRIVE
County:	OAKLAND COUNTY		PONTIAC, MI 48341
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$8,780	\$8,780	\$8,780
TAXABLE VALUE				
2013	\$0	\$8,780	\$8,780	\$8,780

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 April 10, 2014**

Docket Number: **154-13-1082**
OAKLAND COUNTY
CITY OF ROYAL OAK

The State Tax Commission, at a meeting held on April 8, 2014, 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:	72-99-00-009-067	Property Owner:	CAREERBUILDER.COM
Classification:	PERSONAL		200 N LASALLE ST. STE 1100
County:	OAKLAND COUNTY		CHICAGO, IL 60601
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 S. WILLIAMS STREET
			ROYAL OAK, MI 48067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$23,090	\$29,290	\$29,290	\$6,200
TAXABLE VALUE				
2013	\$23,090	\$29,290	\$29,290	\$6,200

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1083**
OAKLAND COUNTY
CITY OF ROYAL OAK

The State Tax Commission, at a meeting held on April 8, 2014, 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:	72-99-00-008-000	Property Owner:	FAITHFUL COMPANION
Classification:	PERSONAL		4900 FERNLEE AVE
County:	OAKLAND COUNTY		ROYAL OAK, MI 48073
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 S. WILLIAMS STREET
			ROYAL OAK, MI 48067

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$37,130	\$63,140	\$63,140	\$26,010
TAXABLE VALUE				
2013	\$37,130	\$63,140	\$63,140	\$26,010

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 April 10, 2014

Docket Number: 154-13-1084
OAKLAND COUNTY
CITY OF ROYAL OAK

The State Tax Commission, at a meeting held on April 8, 2014, 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:	72-99-01-970-070	Property Owner:	SOUTHERN MICHIGAN SERVICES
Classification:	PERSONAL		4900 FERNLEE AVE
County:	OAKLAND COUNTY		ROYAL OAK, MI 48073
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 S. WILLIAMS STREET
			ROYAL OAK, MI 48067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$13,080	\$20,790	\$20,790	\$7,710
TAXABLE VALUE				
2013	\$13,080	\$20,790	\$20,790	\$7,710

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.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014

Docket Number: 154-13-1085
OAKLAND COUNTY
CITY OF ROYAL OAK

The State Tax Commission, at a meeting held on April 8, 2014, 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:	72-99-00-003-042	Property Owner:	STERLING OIL & CHEMICAL CO.
Classification:	PERSONAL		702 E ELEVEN MILE ROAD
County:	OAKLAND COUNTY		ROYAL OAK, MI 48067
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 S. WILLIAMS STREET
			ROYAL OAK, MI 48067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$4,130	\$8,030	\$8,030	\$3,900
TAXABLE VALUE				
2013	\$4,130	\$8,030	\$8,030	\$3,900

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 April 10, 2014**

Docket Number: **154-13-1086**
**OAKLAND COUNTY
CITY OF SOUTH LYON**

The State Tax Commission, at a meeting held on April 8, 2014, 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:	80-99-00-098-016	Property Owner:	MCDONALDS/MCLYON INC
Classification:	PERSONAL		10181 ROSEMARIE RUN
County:	OAKLAND COUNTY		BRIGHTON, MI 48114
Assessment Unit:	CITY OF SOUTH LYON	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$70,240	\$133,880	\$133,880	\$63,640
TAXABLE VALUE				
2013	\$70,240	\$133,880	\$133,880	\$63,640

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 April 10, 2014**

Docket Number: **154-13-1129**
**OAKLAND COUNTY
CITY OF SOUTH LYON**

The State Tax Commission, at a meeting held on April 8, 2014, 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:	80-21-19-201-009	Property Owner:	COLONIAL ACRES PHASE V
Classification:	REAL		C/O MIDWEST MANAGEMENT SVCS
County:	OAKLAND COUNTY		2200 GENOA BUSINESS PARK STE 100
Assessment Unit:	CITY OF SOUTH LYON	Assessing Officer / Equalization Director:	BRIGHTON, MI 48114
			DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$11,947,970	\$11,953,510	\$11,953,510	\$5,540
TAXABLE VALUE				
2013	\$11,947,970	\$11,953,510	\$11,953,510	\$5,540

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



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 8, 2014

Docket Number: 154-13-1116
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 2014, 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: 76-99-64-383-813
Classification: PERSONAL
County: OAKLAND COUNTY
Assessment Unit: CITY OF SOUTHFIELD
School District: SOUTHFIELD

Property Owner:
W H GREENWALT
29532 SOUTHFIELD RD. #110
SOUTHFIELD, MI 48076

Assessing Officer / Equalization Director:
MICHAEL A. RACKLYEFT, ASSR.
26000 EVERGREEN ROAD
SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$1,730	\$1,730	\$1,730
2012	\$0	\$1,840	\$1,840	\$1,840
TAXABLE VALUE				
2011	\$0	\$1,730	\$1,730	\$1,730
2012	\$0	\$1,840	\$1,840	\$1,840

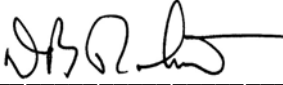
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

Reason for Amendment :
The State Tax Commission determined to approve the change in the Original Assessed and Taxable Values and Net Increase/Decrease Value for the 2012 Tax Year.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1120**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 2014, 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:	76-99-76-298-000	Property Owner:	KROGER #1800658
Classification:	PERSONAL		1014 VINE STREET
County:	OAKLAND COUNTY		CINCINNATI, OH 45202
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				
2011	\$376,260	\$421,220	\$421,220	\$44,960
2012	\$321,950	\$401,360	\$401,360	\$79,410
2013	\$287,460	\$366,180	\$366,180	\$78,720
TAXABLE VALUE				
2011	\$376,260	\$421,220	\$421,220	\$44,960
2012	\$321,950	\$401,360	\$401,360	\$79,410
2013	\$287,460	\$366,180	\$366,180	\$78,720

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1121**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 2014, 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:	76-99-64-420-750	Property Owner:	HOME DEPOT #2711
Classification:	PERSONAL		P O BOX 105842
County:	OAKLAND COUNTY		ATLANTA, GA 30348-5842
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				
2011	\$630,470	\$949,380	\$949,380	\$318,910
2012	\$535,350	\$911,570	\$911,570	\$376,220
2013	\$481,720	\$903,820	\$903,820	\$422,100
TAXABLE VALUE				
2011	\$630,470	\$949,380	\$949,380	\$318,910
2012	\$535,350	\$911,570	\$911,570	\$376,220
2013	\$481,720	\$903,820	\$903,820	\$422,100

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014

Docket Number: 154-13-1122
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 2014, 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:	76-99-31-017-013	Property Owner:	WING STOP
Classification:	PERSONAL		25110 EVERGREEN RD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
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				
2013	\$100,000	\$162,430	\$162,430	\$62,430
TAXABLE VALUE				
2013	\$100,000	\$162,430	\$162,430	\$62,430

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 April 10, 2014**

Docket Number: **154-13-1123**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 2014, 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:	76-99-75-525-252	Property Owner:	UHG MANAGEMENT
Classification:	PERSONAL		2000 TOWN CENTER #0625
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
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				
2013	\$23,000	\$39,380	\$39,380	\$16,380
TAXABLE VALUE				
2013	\$23,000	\$39,380	\$39,380	\$16,380

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 April 10, 2014**

Docket Number: **154-13-1124**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 2014, 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:	76-99-76-087-000	Property Owner:	UHG MANAGEMENT LLC
Classification:	PERSONAL		2000 TOWN CENTER #0625
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
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				
2011	\$20,590	\$43,590	\$43,590	\$23,000
2012	\$14,630	\$39,080	\$39,080	\$24,450
2013	\$16,820	\$33,650	\$33,650	\$16,830
TAXABLE VALUE				
2011	\$20,590	\$43,590	\$43,590	\$23,000
2012	\$14,630	\$39,080	\$39,080	\$24,450
2013	\$16,820	\$33,650	\$33,650	\$16,830

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 April 10, 2014**

Docket Number: **154-13-1125**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 2014, 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:	76-99-76-332-844	Property Owner:	MCM STAFFING SOLUTIONS LLC
Classification:	PERSONAL		20300 W 12 MILE RD #102
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48076
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				
2013	\$0	\$11,610	\$11,610	\$11,610
TAXABLE VALUE				
2013	\$0	\$11,610	\$11,610	\$11,610

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 April 10, 2014**

Docket Number: **154-13-1087**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 88-99-00-217-500 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF TROY School District: TROY</p>	<p>Property Owner: CADILLAC LOOSELEAF PRODUCTS 1195 EQUITY TROY, MI 48084 Assessing Officer / Equalization Director: LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$264,820	\$280,050	\$280,050	\$15,230
2012	\$349,440	\$368,610	\$368,610	\$19,170
2013	\$320,740	\$356,560	\$356,560	\$35,820
TAXABLE VALUE				
2011	\$264,820	\$280,050	\$280,050	\$15,230
2012	\$349,440	\$368,610	\$368,610	\$19,170
2013	\$320,740	\$356,560	\$356,560	\$35,820

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 April 10, 2014**

Docket Number: **154-13-1088**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-401-540	Property Owner:	EMPORIO ARMANI
Classification:	PERSONAL		114 5TH AVE FL 17
County:	OAKLAND COUNTY		NEW YORK, NY 10011-5610
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$350,000	\$485,390	\$485,390	\$135,390
TAXABLE VALUE				
2013	\$350,000	\$485,390	\$485,390	\$135,390

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 April 10, 2014**

Docket Number: **154-13-1089**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-401-550	Property Owner:	GIORGIO ARMANI
Classification:	PERSONAL		114 5TH AVE FL 17
County:	OAKLAND COUNTY		NEW YORK, NY 10011-5610
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$300,000	\$834,520	\$834,520	\$534,520
TAXABLE VALUE				
2013	\$300,000	\$834,520	\$834,520	\$534,520

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 April 10, 2014**

Docket Number: **154-13-1090**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-022-801	Property Owner:	NMHG FINANCIAL SERVICES INC
Classification:	PERSONAL		PROPERTY TAX COMPLIANCE
County:	OAKLAND COUNTY		PO BOX 5043
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	CHICAGO, IL 60680-5043
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$90,310	\$105,740	\$105,740	\$15,430
2013	\$36,380	\$54,270	\$54,270	\$17,890
TAXABLE VALUE				
2012	\$90,310	\$105,740	\$105,740	\$15,430
2013	\$36,380	\$54,270	\$54,270	\$17,890

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 April 10, 2014**

Docket Number: **154-13-1091**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-388-800	Property Owner:	NATIONAL PRINT & MAIL INC.
Classification:	PERSONAL		1875 STEPHENSON
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$10,000	\$21,520	\$21,520	\$11,520
2012	\$10,000	\$166,520	\$166,520	\$156,520
2013	\$12,500	\$162,230	\$162,230	\$149,730
TAXABLE VALUE				
2011	\$10,000	\$21,520	\$21,520	\$11,520
2012	\$10,000	\$166,520	\$166,520	\$156,520
2013	\$12,500	\$162,230	\$162,230	\$149,730

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 April 10, 2014**

Docket Number: **154-13-1092**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 88-99-00-210-680 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF TROY School District: TROY</p>	<p>Property Owner: TALBOTS #52 930 W. 1ST STREET SUITE 303 FORT WORTH, TX 76102-2728</p> <p>Assessing Officer / Equalization Director: LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$153,420	\$148,470	\$148,470	(\$4,950)
2012	\$175,490	\$212,090	\$212,090	\$36,600
2013	\$158,520	\$190,320	\$190,320	\$31,800
TAXABLE VALUE				
2011	\$153,420	\$148,470	\$148,470	(\$4,950)
2012	\$175,490	\$212,090	\$212,090	\$36,600
2013	\$158,520	\$190,320	\$190,320	\$31,800

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 April 10, 2014**

Docket Number: **154-13-1093**
OAKLAND COUNTY
CITY OF WIXOM

The State Tax Commission, at a meeting held on April 8, 2014, 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:	96-99-00-009-005	Property Owner:	ANCONA CONTROLS
Classification:	PERSONAL		28021 GRAND OAKS CT
County:	OAKLAND COUNTY		WIXOM, MI 48393
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$82,540	\$111,400	\$111,400	\$28,860
TAXABLE VALUE				
2012	\$82,540	\$111,400	\$111,400	\$28,860

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1067**
OAKLAND COUNTY
COMMERCE TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	E 99-00-011-010	Property Owner:	MEP AMERICA INC
Classification:	PERSONAL		790 WELCH RD.
County:	OAKLAND COUNTY		COMMERCE TOWNSHIP, MI 48390
Assessment Unit:	COMMERCE TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$29,390	\$74,270	\$74,270	\$44,880
2013	\$26,410	\$64,110	\$64,110	\$37,700
TAXABLE VALUE				
2012	\$29,390	\$74,270	\$74,270	\$44,880
2013	\$26,410	\$64,110	\$64,110	\$37,700

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 April 10, 2014**

Docket Number: **154-13-1068**
**OAKLAND COUNTY
COMMERCE TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, 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:	E 99-00-000-201	Property Owner:	TUTOR TIME LEARNING CENTER
Classification:	PERSONAL		8011 COMMERCE RD.
County:	OAKLAND COUNTY		COMMERCE TOWNSHIP, MI 48390
Assessment Unit:	COMMERCE TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$18,590	\$29,170	\$29,170	\$10,580
2012	\$14,290	\$26,620	\$26,620	\$12,330
2013	\$14,150	\$25,610	\$25,610	\$11,460
TAXABLE VALUE				
2011	\$18,590	\$29,170	\$29,170	\$10,580
2012	\$14,290	\$26,620	\$26,620	\$12,330
2013	\$14,150	\$25,610	\$25,610	\$11,460

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1069**
OAKLAND COUNTY
ORION TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	O-99-00-011-060	Property Owner:	AMERICAN BOTTLING COMPANY
Classification:	PERSONAL		PROPERTY TAX DEPT.
County:	OAKLAND COUNTY		5301 LEGACY DR.
Assessment Unit:	ORION TWP.	Assessing Officer / Equalization Director:	PLANO, TX 75024
School District:	LAKE ORION		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$1,510	\$6,545	\$6,545	\$5,035
TAXABLE VALUE				
2012	\$1,510	\$6,545	\$6,545	\$5,035

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 April 10, 2014**

Docket Number: **154-13-1070**
OAKLAND COUNTY
ROYAL OAK TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	S-99-32-980-009	Property Owner:	DIVERSIFIED DATA PROCESSING
Classification:	PERSONAL		10811 NORTHEND AVE.
County:	OAKLAND COUNTY		FERNDALE, MI 48220
Assessment Unit:	ROYAL OAK TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	OAK PARK		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$197,900	\$269,260	\$269,260	\$71,360
2013	\$214,780	\$250,690	\$250,690	\$35,910
TAXABLE VALUE				
2012	\$197,900	\$269,260	\$269,260	\$71,360
2013	\$214,780	\$250,690	\$250,690	\$35,910

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 April 10, 2014**

Docket Number: **154-14-0013**
**SAINT CLAIR COUNTY
CITY OF PORT HURON**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 74-06-027-3001-027
Classification: REAL
County: SAINT CLAIR COUNTY
Assessment Unit: CITY OF PORT HURON

School District: PORT HURON

Property Owner:
ASPEN LIMITED DIVIDEND
C/O ASSOCIATED MANAGEMENT
33067 SCHOOLCRAFT
LIVONIA, MI 48150
Assessing Officer / Equalization Director:
CAROL ANN LOPICCOLO, ASSR.
100 MCMORRAN BOULEVARD
PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,627,900	\$1,627,900	\$1,627,900
 TAXABLE VALUE				
2013	\$0	\$1,627,900	\$1,627,900	\$1,627,900

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 April 10, 2014**

Docket Number: **154-13-1132**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-001-688	Property Owner:	AMERICAN HONDA MOTOR CO INC
Classification:	PERSONAL		TAX DEPT 100-2W-4B
County:	WASHTENAW COUNTY		1919 TORRANCE BLVD
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	TORRANCE, CA 90501-2722
			DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$606,900	\$1,585,700	\$1,585,700	
TAXABLE VALUE				
2011	\$606,900	\$1,585,700	\$1,585,700	

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 April 10, 2014**

Docket Number: **154-13-1095**
WAYNE COUNTY
CANTON TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	82-71-111-10-0059-000	Property Owner:	HERBERT LAURENCE & JANIS PRICE
Classification:	REAL		3663 SHEPHERD LANE
County:	WAYNE COUNTY		CANTON, MI 48188
Assessment Unit:	CANTON TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	VAN BUREN		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$7,500	\$78,560	\$78,560	\$71,060
TAXABLE VALUE				
2013	\$7,500	\$78,560	\$78,560	\$71,060

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1097**
WAYNE COUNTY
CANTON TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	82-71-073-04-0449-000	Property Owner:	RICKY A BRANDT
Classification:	REAL		50104 GRANT
County:	WAYNE COUNTY		CANTON, MI 48188
Assessment Unit:	CANTON TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	PLYMOUTH-CANTON		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$18,710	\$109,020	\$109,020	\$90,310
2013	\$18,710	\$110,270	\$110,270	\$91,560
TAXABLE VALUE				
2012	\$18,710	\$109,020	\$109,020	\$90,310
2013	\$18,710	\$110,270	\$110,270	\$91,560

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.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014

Docket Number: 154-13-1098
WAYNE COUNTY
CANTON TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	71-999-99-2010-101	Property Owner:	TEAM INDUSTRIAL SERVICES INC
Classification:	PERSONAL		200 HERMAN DRIVE
County:	WAYNE COUNTY		ALVIN, TX 77511
Assessment Unit:	CANTON TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	PLYMOUTH-CANTON		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$152,440	\$193,820	\$193,820	\$41,380
TAXABLE VALUE				
2011	\$152,440	\$193,820	\$193,820	\$41,380

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 April 10, 2014**

Docket Number: **154-13-1099**
WAYNE COUNTY
CANTON TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	71-999-99-1738-111	Property Owner:	YAZAKI NORTH AMERICA, INC.
Classification:	PERSONAL		6801 HAGGERTY ROAD 46E
County:	WAYNE COUNTY		CANTON, MI 48187
Assessment Unit:	CANTON TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	PLYMOUTH-CANTON		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$3,023,700	\$3,052,340	\$3,052,340	\$28,640

TAXABLE VALUE				
2012	\$3,023,700	\$3,052,340	\$3,052,340	\$28,640

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 April 10, 2014**

Docket Number: **154-13-1100**
WAYNE COUNTY
CANTON TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	82-71-111-10-0060-000	Property Owner:	MARK D - VICKY D HARDEN
Classification:	REAL		3677 SHEPHERD
County:	WAYNE COUNTY		CANTON, MI 48188
Assessment Unit:	CANTON TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	VAN BUREN		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$7,500	\$75,140	\$75,140	\$67,640
TAXABLE VALUE				
2013	\$2,857	\$75,140	\$75,140	\$72,283

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 April 10, 2014**

Docket Number: **154-13-1101**
WAYNE COUNTY
CANTON TWP.

The State Tax Commission, at a meeting held on April 8, 2014, 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:	71-999-99-1828-700	Property Owner:	GRUPO ANTOLIN PRIMERA AUTO
Classification:	PERSONAL		47440 MICHIGAN AVE
County:	WAYNE COUNTY		CANTON, MI 48188-2215
Assessment Unit:	CANTON TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	VAN BUREN		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$2,128,520	\$2,330,510	\$2,330,510	\$201,990
2012	\$1,952,100	\$2,190,790	\$2,190,790	\$238,690
TAXABLE VALUE				
2011	\$2,128,520	\$2,330,510	\$2,330,510	\$201,990
2012	\$1,952,100	\$2,190,790	\$2,190,790	\$238,690

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 April 10, 2014**

Docket Number: **154-13-1104**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on April 8, 2014, 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: 82-33-999-00-2398-000
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS
School District: CRESTWOOD

Property Owner:
TRACTION BAR & GRILL
1756 EAST AUBURN ROAD
ROCHESTER HILLS, MI 48037
Assessing Officer / Equalization Director:
BARBARA L. MCDERMOTT, ASSR.
6045 FENTON AVENUE
DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$7,350	\$13,400	\$13,400	\$6,050
2012	\$7,100	\$11,850	\$11,850	\$4,750
2013	\$6,840	\$10,750	\$10,750	\$3,910
TAXABLE VALUE				
2011	\$7,350	\$13,400	\$13,400	\$6,050
2012	\$7,100	\$11,850	\$11,850	\$4,750
2013	\$6,840	\$10,750	\$10,750	\$3,910

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 April 10, 2014**

Docket Number: **154-13-1105**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on April 8, 2014, 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: 82-33-999-00-0848-222
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS
School District: DEARBORN

Property Owner:
PREMIER DENTAL CARE, PLC
6050 GREENFIELD SUITE 200
DEARBORN, MI 48126
Assessing Officer / Equalization Director:
BARBARA L. MCDERMOTT, ASSR.
6045 FENTON AVENUE
DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$15,930	\$44,400	\$44,400	\$28,470
2012	\$14,950	\$58,350	\$58,350	\$43,400
2013	\$11,500	\$51,150	\$51,150	\$39,650
TAXABLE VALUE				
2011	\$15,930	\$44,400	\$44,400	\$28,470
2012	\$14,950	\$58,350	\$58,350	\$43,400
2013	\$11,500	\$51,150	\$51,150	\$39,650

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 April 10, 2014**

Docket Number: **154-13-1106**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on April 8, 2014, 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: 82-33-999-00-2011-082
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS
School District: WESTWOOD

Property Owner:
MOTOR CITY AUTO CLINIC
2955 SOUTH BEECH DALY ROAD
DEARBORN HEIGHTS, MI 48125
Assessing Officer / Equalization Director:
BARBARA L. MCDERMOTT, ASSR.
6045 FENTON AVENUE
DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$10,000	\$33,850	\$33,850	\$23,850
2012	\$27,500	\$28,900	\$28,900	\$1,400
TAXABLE VALUE				
2011	\$10,000	\$33,850	\$33,850	\$23,850
2012	\$27,500	\$28,900	\$28,900	\$1,400

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 April 10, 2014**

Docket Number: **154-13-1133**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on April 8, 2014, 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: 82-33-999-00-2492-000
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS
School District: CRESTWOOD

Property Owner:
ROSE GARDEN RESTAURANT
5680 NORTH TELEGRAPH ROAD
DEARBORN HEIGHTS, MI 48127
Assessing Officer / Equalization Director:
BARBARA L. MCDERMOTT, ASSR.
6045 FENTON AVENUE
DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$6,870	\$15,800	\$15,800	\$8,930
2012	\$6,950	\$15,800	\$15,800	\$8,850
2013	\$7,000	\$15,800	\$15,800	\$8,800
TAXABLE VALUE				
2011	\$6,870	\$15,800	\$15,800	\$8,930
2012	\$6,950	\$15,800	\$15,800	\$8,850
2013	\$7,000	\$15,800	\$15,800	\$8,800

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 April 10, 2014**

Docket Number: **154-13-1134**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on April 8, 2014, 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: 82-33-999-00-5871-009
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS
School District: CRESTWOOD

Property Owner:
LAVA JAVA CAFÉ
26505 FORD ROAD
DEARBORN HEIGHTS, MI 48127
Assessing Officer / Equalization Director:
BARBARA L. MCDERMOTT, ASSR.
6045 FENTON AVENUE
DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$10,000	\$31,450	\$31,450	\$21,450
2012	\$15,000	\$27,400	\$27,400	\$12,400
2013	\$15,000	\$52,650	\$52,650	\$37,650
TAXABLE VALUE				
2011	\$10,000	\$31,450	\$31,450	\$21,450
2012	\$15,000	\$27,400	\$27,400	\$12,400
2013	\$15,000	\$52,650	\$52,650	\$37,650

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 April 10, 2014**

Docket Number: **154-13-0981**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 8, 2014, 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:	09002384	Property Owner:	MCLESKEY, DARIN
Classification:	REAL		307 HORTON
County:	WAYNE COUNTY		DETROIT, MI 48202
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$7,425	\$790	\$790	(\$6,635)
TAXABLE VALUE				
2011	\$3,554	\$790	\$790	(\$2,764)

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 April 10, 2014**

Docket Number: **154-13-1107**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 8, 2014, 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:	01992281.56	Property Owner:	A & H CONTRACTORS
Classification:	PERSONAL		7310 WOODWARD AVE #700
County:	WAYNE COUNTY		DETROIT, MI 48202
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$18,650	\$18,650	\$18,650
2012	\$0	\$16,280	\$16,280	\$16,280
2013	\$0	\$14,390	\$14,390	\$14,390
TAXABLE VALUE				
2011	\$0	\$18,650	\$18,650	\$18,650
2012	\$0	\$16,280	\$16,280	\$16,280
2013	\$0	\$14,390	\$14,390	\$14,390

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 April 10, 2014**

Docket Number: **154-13-1108**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 8, 2014, 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:	22990768.02	Property Owner:	C & J GENERAL CONTRACTORS, INC.
Classification:	PERSONAL		HOME IMPROVEMENTS 4 LESS LLC
County:	WAYNE COUNTY		PO BOX 19352
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	DETROIT, MI 48219-0352
School District:	DETROIT		GARY L. EVANKO, ASSR.
			2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,110	\$18,150	\$18,150	\$17,040
2013	\$1,120	\$15,960	\$15,960	\$14,840
TAXABLE VALUE				
2012	\$1,110	\$18,150	\$18,150	\$17,040
2013	\$1,120	\$15,960	\$15,960	\$14,840

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 10, 2014**

Docket Number: **154-13-1109**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 8, 2014, 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:	22996153.04	Property Owner:	H & A RIDA ENTERPRISES, INC.
Classification:	PERSONAL		18955 TELEGRAPH
County:	WAYNE COUNTY		DETROIT, MI 48218
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$14,040	\$14,040	\$14,040
2012	\$0	\$13,220	\$13,220	\$13,220
2013	\$0	\$11,780	\$11,780	\$11,780
TAXABLE VALUE				
2011	\$0	\$14,040	\$14,040	\$14,040
2012	\$0	\$13,220	\$13,220	\$13,220
2013	\$0	\$11,780	\$11,780	\$11,780

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 April 10, 2014**

Docket Number: **154-13-1110**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on April 8, 2014, 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:	25990373.57	Property Owner:	FEDERAL EXPRESS
Classification:	PERSONAL		TAX DEPARTMENT
County:	WAYNE COUNTY		3630 HACKS CROSS ROAD
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	MEMPHIS, TN 38125-8800
School District:	DETROIT		GARY L. EVANKO, ASSR.
			2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$9,240	\$21,990	\$21,990	\$12,750
TAXABLE VALUE				
2013	\$9,240	\$21,990	\$21,990	\$12,750

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

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

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

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



Douglas B. Roberts
Chairperson

