

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

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

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

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

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

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

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

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

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0350**
ALLEGAN COUNTY
TOWNSHIP OF ALLEGAN

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-01-031-006-10	Property Owner:	LINDSY BARTON & JASON MUSTHALER
Classification:	REAL		1358 34TH STREET
County:	ALLEGAN COUNTY		ALLEGAN, MI 49010
Assessment Unit:	TOWNSHIP OF ALLEGAN	Assessing Officer / Equalization Director:	HEATHER MITCHELL, ASSR.
School District:	ALLEGAN		33256 BERNICE AVENUE
			PAW PAW, MI 48079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$93,000	\$51,400	\$51,400	(\$41,600)
2008	\$98,600	\$53,800	\$53,800	(\$44,800)
TAXABLE VALUE				
2007	\$93,000	\$51,400	\$51,400	(\$41,600)
2008	\$95,139	\$53,800	\$53,800	(\$41,339)

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued May 26, 2009

Docket Number: 154-08-1661

BERRIEN COUNTY

TOWNSHIP OF PIPESTONE, VILLAGE OF EAU CLAIRE

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-35-9940-0012-00-3	Property Owner:	SHAWNEE SPEC INC.
Classification:	PERSONAL-IFT		PO BOX 368
County:	BERRIEN COUNTY		EAU CLAIRE, MI 49111
Assessment Unit:	TOWNSHIP OF PIPESTONE	Assessing Officer / Equalization Director:	R. LYNN WITTMANN, ASSR.
	VILLAGE OF EAU CLAIRE		224 S. SUNNYBANK ROAD
School District:	EAU CLAIRE		ST. JOSEPH, MI 49085

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2006	\$0	\$97,651	\$97,651	\$97,651
2007	\$0	\$87,885	\$87,885	\$87,885
TAXABLE VALUE				
2006	\$0	\$97,651	\$97,651	\$97,651
2007	\$0	\$87,885	\$87,885	\$87,885

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0428**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-23827-9	Property Owner:	ERVIN LEASING COMPANY
Classification:	PERSONAL		3893 RESEARCH PARK DRIVE
County:	GENESEE COUNTY		ANN ARBOR, MI 48108
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				
2009	\$84,700	\$89,700	\$89,700	\$5,000
TAXABLE VALUE				
2009	\$84,700	\$89,700	\$89,700	\$5,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0429**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-30513-8	Property Owner:	GAZALL-LEWIS & ASSOCIATES
Classification:	PERSONAL		503 S. SAGINAW ST., STE. 100
County:	GENESEE COUNTY		FLINT, MI 48502
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

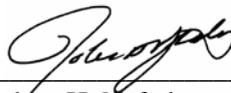
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$22,900	\$27,400	\$27,400	\$4,500
TAXABLE VALUE				
2009	\$22,900	\$27,400	\$27,400	\$4,500

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-09-0430
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-40367-9	Property Owner:	INDUSTRIAL IRON-METAL INC.
Classification:	PERSONAL		4710 N. DORT HWY.
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

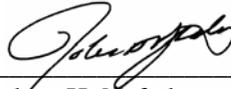
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$280,500	\$294,900	\$294,900	\$14,400
TAXABLE VALUE				
2009	\$280,500	\$294,900	\$294,900	\$14,400

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0431**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-50437-8	Property Owner:	MAIA & AMEER INC.
Classification:	PERSONAL		808 W. PASADENA AVENUE
County:	GENESEE COUNTY		FLINT, MI 48504
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

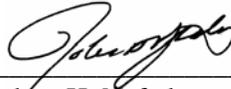
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$3,300	\$5,500	\$5,500	\$2,200
TAXABLE VALUE				
2009	\$3,300	\$5,500	\$5,500	\$2,200

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-09-0432
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-58003-1	Property Owner:	NEW CENTURY AUTO SALES
Classification:	PERSONAL		999 S. WASHINGTON AVENUE
County:	GENESEE COUNTY		SAGINAW, MI 48601-2544
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

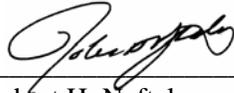
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$9,400	\$10,900	\$10,900	\$1,500
TAXABLE VALUE				
2009	\$9,400	\$10,900	\$10,900	\$1,500

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

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

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

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


Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0433**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-61207-3	Property Owner:	PA ACQUISITION CORPORATION
Classification:	PERSONAL		25 GREEN POND ROAD
County:	GENESEE COUNTY		ROCKAWAY, NJ 07866
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

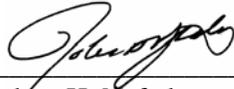
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$17,300	\$128,400	\$128,400	\$111,100
TAXABLE VALUE				
2009	\$17,300	\$128,400	\$128,400	\$111,100

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-09-0434
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-74823-4	Property Owner:	SONITROL OF FLINT ACQ.
Classification:	PERSONAL		36528 GRAND RIVER, STE. A-2
County:	GENESEE COUNTY		FARMINGTON HILLS, MI 48335
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

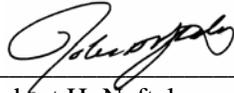
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$38,600	\$47,900	\$47,900	\$9,300
TAXABLE VALUE				
2009	\$38,600	\$47,900	\$47,900	\$9,300

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-09-0435
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-87172-9	Property Owner:	WOLVERINE ELECTRONIC SECURITY LLC
Classification:	PERSONAL		2420 DAVISON ROAD
County:	GENESEE COUNTY		FLINT, MI 48506
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				
2009	\$1,500	\$3,400	\$3,400	\$1,900
TAXABLE VALUE				
2009	\$1,500	\$3,400	\$3,400	\$1,900

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-09-0426
GENESEE COUNTY
TOWNSHIP OF FLINT

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	07-82-826-909	Property Owner:	BLAKESLEE FIT INC.
Classification:	PERSONAL		3840 NEWPORT WAY DRIVE
County:	GENESEE COUNTY		WATERFORD, MI 48329-4826
Assessment Unit:	TOWNSHIP OF FLINT	Assessing Officer / Equalization Director:	AMEDE HUNGERFORD, ASSR.
School District:	CARMEN-AINSWORTH		1490 S. DYE ROAD
			FLINT, MI 48532

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$62,000	\$80,500	\$80,500	\$18,500
TAXABLE VALUE				
2009	\$62,000	\$80,500	\$80,500	\$18,500

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

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

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

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


Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0427**
GENESEE COUNTY
TOWNSHIP OF MUNDY

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	15-80-402-106	Property Owner:	LA INSURANCE AGENCY 99 LLC
Classification:	PERSONAL		5512 FENTON ROAD
County:	GENESEE COUNTY		FLINT, MI 48507
Assessment Unit:	TOWNSHIP OF MUNDY	Assessing Officer / Equalization Director:	ANGELA SPENCER, ASSR.
School District:	GRAND BLANC		3478 MUNDY AVENUE
			SWARTZ CREEK, MI 48473

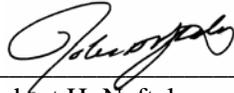
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$4,400	\$4,400	\$4,400
TAXABLE VALUE				
2009	\$0	\$4,400	\$4,400	\$4,400

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0346**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-02-07-210-029
Classification: REAL
County: INGHAM COUNTY
Assessment Unit: CITY OF EAST LANSING

School District: EAST LANSING

Property Owner:
DENNIS & CYNTHIA CAWTHORNE
1351 FOXCROFT ROAD
EAST LANSING, MI 48823-2190

Assessing Officer / Equalization Director:
JANE C. MEDDAUGH, ASSR.
410 ABBOTT ROAD
EAST LANSING, MI 48823

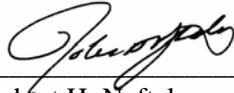
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$330,300	\$308,005	\$308,005	(\$22,295)
2008	\$330,300	\$308,005	\$308,005	(\$22,295)
TAXABLE VALUE				
2007	\$277,750	\$259,001	\$259,001	(\$18,749)
2008	\$284,130	\$264,951	\$264,951	(\$19,179)

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-08-1660
IONIA COUNTY

TOWNSHIP OF LYONS, VILLAGE OF MUIR

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	34-082-008-000-008-00	Property Owner:	DAVID EDMONDS
Classification:	REAL		620 HAYES ROAD
County:	IONIA COUNTY		MUIR, MI 48860
Assessment Unit:	TOWNSHIP OF LYONS	Assessing Officer / Equalization Director:	RANDY JEWELL, ASSR.
	VILLAGE OF MUIR		P.O. BOX 187
School District:	IONIA		LYONS, MI 48851

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2006	\$8,600	\$0	\$0	(\$8,600)
TAXABLE VALUE				
2006	\$5,882	\$0	\$0	(\$5,882)

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

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

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

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


Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0313**
JACKSON COUNTY
TOWNSHIP OF WATERLOO

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	000-05-20-100-001-07	Property Owner:	STEVEN & CANDY BARTRUM
Classification:	REAL		11300 ROSEMARY LANE
County:	JACKSON COUNTY		MUNITH, MI 49259
Assessment Unit:	TOWNSHIP OF WATERLOO	Assessing Officer / Equalization Director:	HEIDI ROENICKE, ASSR.
School District:	STOCKBRIDGE		P.O. BOX 360
			WILLIAMSTON, MI 48895

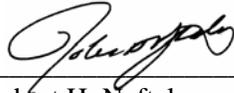
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$160,500	\$148,600	\$148,600	(\$11,900)
2008	\$162,000	\$144,900	\$144,900	(\$17,100)
TAXABLE VALUE				
2007	\$160,500	\$148,600	\$148,600	(\$11,900)
2008	\$162,000	\$144,900	\$144,900	(\$17,100)

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-09-0109
LIVINGSTON COUNTY
TOWNSHIP OF BRIGHTON

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-99-100-872	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	LIVINGSTON COUNTY		NOVI, MI 48377
Assessment Unit:	TOWNSHIP OF BRIGHTON	Assessing Officer / Equalization Director:	STACY A. KALISZEWSKI, ASSR.
School District:	BRIGHTON		4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$215,761	\$337,140	\$337,140	\$121,379
TAXABLE VALUE				
2008	\$215,761	\$337,140	\$337,140	\$121,379

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

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

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

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


Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-09-0403
LIVINGSTON COUNTY
TOWNSHIP OF BRIGHTON

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-99-100-447	Property Owner:	SYLVAN LEARNING CENTER
Classification:	PERSONAL		10407 GRAND RIVER RD., #800
County:	LIVINGSTON COUNTY		BRIGHTON, MI 48116-6532
Assessment Unit:	TOWNSHIP OF BRIGHTON	Assessing Officer / Equalization Director:	STACY A. KALISZEWSKI, ASSR.
School District:	BRIGHTON		4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$4,081	\$5,322	\$5,322	\$1,241
TAXABLE VALUE				
2008	\$4,081	\$5,322	\$5,322	\$1,241

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

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

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

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


Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0408**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-148-251	Property Owner:	KC JONES BRAZING
Classification:	PERSONAL		2845 TEN MILE
County:	MACOMB COUNTY		WARREN, MI 48091
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE STE. 310
			WARREN, MI 48093-2397

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$12,031	\$12,031	\$12,031
2008	\$0	\$14,946	\$14,946	\$14,946
TAXABLE VALUE				
2007	\$0	\$12,031	\$12,031	\$12,031
2008	\$0	\$14,946	\$14,946	\$14,946

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0410**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-723-800	Property Owner:	PAUL J. SCHAFNITZ DDS
Classification:	PERSONAL		31690 HOOVER, STE. C
County:	MACOMB COUNTY		WARREN, MI 48093
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE STE. 310
			WARREN, MI 48093-2397

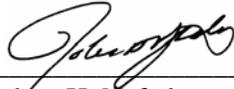
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$4,964	\$12,349	\$12,349	\$7,385
TAXABLE VALUE				
2008	\$4,964	\$12,349	\$12,349	\$7,385

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0436**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-168-250	Property Owner:	QUALEX INC.
Classification:	PERSONAL		343 STATE STREET
County:	MACOMB COUNTY		ROCHESTER, NY 14650-0002
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE STE. 310
			WARREN, MI 48093-2397

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$62,208	\$44,384	\$44,384	(\$17,824)

TAXABLE VALUE				
2008	\$62,208	\$44,384	\$44,384	(\$17,824)

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-09-0439
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-399-337	Property Owner:	METRO PCS
Classification:	PERSONAL		100 CONGRESS AVE., STE. 1900
County:	MACOMB COUNTY		AUSTIN, TX 78701
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE STE. 310
			WARREN, MI 48093-2397

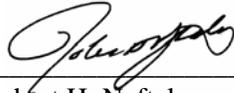
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$14,409	\$14,409	\$14,409
TAXABLE VALUE				
2009	\$0	\$14,409	\$14,409	\$14,409

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

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

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

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


Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0446**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-932-307	Property Owner:	HOME CITY ICE CO.
Classification:	PERSONAL		PO BOX 111116
County:	MACOMB COUNTY		CINCINNATI, OH 45211
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE STE. 310
			WARREN, MI 48093-2397

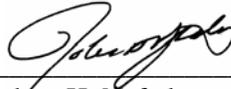
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,942	\$2,942	\$2,942
TAXABLE VALUE				
2009	\$0	\$2,942	\$2,942	\$2,942

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0440**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-10-005-760	Property Owner:	SEASONS HOSPICE & PALLIATIVE CARE
Classification:	PERSONAL		27355 JOHN R
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DWAYNE G. MC LACHLAN, ASSR.
School District:	MADISON		300 W. 13 MILE ROAD
			MADISON HEIGHTS, MI 48071-1899

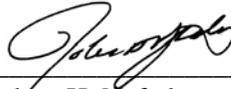
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$75,000	\$92,010	\$92,010	\$17,010
TAXABLE VALUE				
2009	\$75,000	\$92,010	\$92,010	\$17,010

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.

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0437**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-330-840	Property Owner:	SOLID CONCEPTS INC.
Classification:	PERSONAL		28309 AVENUE CROCKER
County:	OAKLAND COUNTY		VALENCIA, CA 91355
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	BIRMINGHAM		500 W. BIG BEAVER
			TROY, MI 48084-5285

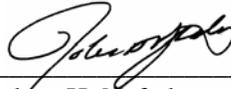
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$86,250	\$290,040	\$290,040	\$203,790
TAXABLE VALUE				
2009	\$86,250	\$290,040	\$290,040	\$203,790

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0438**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-301-880	Property Owner:	STRAT@COMM LLC
Classification:	PERSONAL		900 TOWER DRIVE, STE. 600
County:	OAKLAND COUNTY		TROY, MI 48098-2842
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				
2008	\$30,890	\$41,090	\$41,090	\$10,200
TAXABLE VALUE				
2008	\$30,890	\$41,090	\$41,090	\$10,200

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

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

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

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



Robert H. Naftaly
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009

Docket Number: 154-09-0314
OTTAWA COUNTY
TOWNSHIP OF PARK

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-15-25-160-032	Property Owner:	TERRENCE BEDGOOD TRUST
Classification:	REAL		1095 POST AVENUE
County:	OTTAWA COUNTY		HOLLAND, MI 49424
Assessment Unit:	TOWNSHIP OF PARK	Assessing Officer / Equalization Director:	AL NYKAMP, ASSR.
School District:	WEST OTTAWA		52 152ND AVENUE
			HOLLAND, MI 49424

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$182,400	\$177,100	\$177,100	(\$5,300)
2008	\$186,100	\$180,500	\$180,500	(\$5,600)
TAXABLE VALUE				
2007	\$182,400	\$177,100	\$177,100	(\$5,300)
2008	\$186,100	\$180,500	\$180,500	(\$5,600)

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

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

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

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


Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 26, 2009**

Docket Number: **154-09-0441**
WAYNE COUNTY
TOWNSHIP OF REDFORD

The State Tax Commission, at a meeting held on May 26, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	79-999-00-2009-082	Property Owner:	EMD CONSTRUCTION INC.
Classification:	PERSONAL		26042 PLYMOUTH ROAD
County:	WAYNE COUNTY		REDFORD, MI 48239
Assessment Unit:	TOWNSHIP OF REDFORD	Assessing Officer / Equalization Director:	JAMES ELROD, ASSR.
School District:	SOUTH REDFORD		15145 BEECH DALY ROAD
			REDFORD, MI 48239

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$15,600	\$15,600	\$15,600
TAXABLE VALUE				
2008	\$0	\$15,600	\$15,600	\$15,600

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

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

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

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



Robert H. Naftaly
Chairperson

