

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 November 5, 2013**

Docket Number: **154-13-0673**
BERRIEN COUNTY
BENTON TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-03-0030-0067-00-9	Property Owner:	CHARLES D. & SARA J. LONG
Classification:	REAL		2006 NILES AVE
County:	BERRIEN COUNTY		SAINT JOSEPH, MI 49085
Assessment Unit:	BENTON TWP.	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER, ASSR.
School District:	BENTON HARBOR		1725 TERRITORIAL ROAD
			BENTON HARBOR, MI 49022

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$85,200	\$58,600	\$58,600	(\$26,600)
2012	\$75,900	\$42,400	\$42,400	(\$33,500)
TAXABLE VALUE				
2011	\$50,075	\$34,443	\$34,443	(\$15,632)
2012	\$51,427	\$35,372	\$35,372	(\$16,055)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 5, 2013**

Docket Number: **154-12-1486**
GRAND TRAVERSE COUNTY
GARFIELD TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-05-955-639-05	Property Owner:	BRITTEN BANNERS, INC.
Classification:	PERSONAL-IFT		2322 CASS ROAD
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49684
Assessment Unit:	GARFIELD TWP.	Assessing Officer / Equalization Director:	AMY L. DEHAAN, ASSR.
School District:	TRAVERSE CITY		3848 VETERANS DRIVE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$290,300	\$278,600	\$278,600	(\$11,700)
2010	\$258,450	\$249,250	\$249,250	(\$9,200)
2011	\$155,200	\$149,550	\$149,550	(\$5,650)
TAXABLE VALUE				
2009	\$290,300	\$278,600	\$278,600	(\$11,700)
2010	\$258,450	\$249,250	\$249,250	(\$9,200)
2011	\$155,200	\$149,550	\$149,550	(\$5,650)

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 November 5, 2013**

Docket Number: **154-13-0729**
INGHAM COUNTY
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	33-25-05-90-938-076	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	INGHAM COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
School District:	HOLT		NICOLE WILSON, ASSR.
			2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,100	\$1,300	\$1,300	\$200
TAXABLE VALUE				
2013	\$1,100	\$1,300	\$1,300	\$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 November 5, 2013**

Docket Number: **154-13-0730**
INGHAM COUNTY
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	33-25-05-90-943-059	Property Owner:	DELL EQUIPMENT FUNDING LP
Classification:	PERSONAL		ATTN: PROPERTY TAX DEPT.
County:	INGHAM COUNTY		ONE DELL WAY, RR1-35
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	ROUND ROCK, TX 78682
School District:	HOLT		NICOLE WILSON, ASSR.
			2074 AURELIUS ROAD
			HOLT, MI 48842-6320

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 5, 2013**

Docket Number: **154-13-0731**
INGHAM COUNTY
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	33-25-05-90-935-153	Property Owner:	ENRIQUE C. LOPEZ III, M.D., P.C.
Classification:	PERSONAL		SUITE 108
County:	INGHAM COUNTY		3960 PATIENT CARE DRIVE
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	LANSING, MI 48911
School District:	HOLT		NICOLE WILSON, ASSR.
			2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$16,500	\$17,700	\$17,700	\$1,200
TAXABLE VALUE				
2013	\$16,500	\$17,700	\$17,700	\$1,200

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 November 5, 2013**

Docket Number: **154-13-0732**
INGHAM COUNTY
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	33-25-05-90-914-091	Property Owner:	MAAKS, INC.
Classification:	PERSONAL		200 W. GRAND RIVER AVENUE
County:	INGHAM COUNTY		WILLIAMSTON, MI 48895
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	NICOLE WILSON, ASSR.
School District:	HOLT		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$69,000	\$98,900	\$98,900	\$29,900
TAXABLE VALUE				
2013	\$69,000	\$98,900	\$98,900	\$29,900

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 November 5, 2013**

Docket Number: **154-13-0733**
INGHAM COUNTY
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	33-25-05-19-104-006	Property Owner:	KRISHNAN, RAJEEV & PADMANABHAN,
Classification:	PERSONAL		PREETHI NAIR
County:	INGHAM COUNTY		1952 CROSSROADS DRIVE
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	HOLT, MI 48842
School District:	EATON RAPIDS		NICOLE WILSON, ASSR.
			2074 AURELIUS ROAD
			HOLT, MI 48842-6320

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$15,000	\$93,300	\$93,300	\$78,300
TAXABLE VALUE				
2013	\$15,000	\$93,300	\$93,300	\$78,300

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 November 5, 2013**

Docket Number: **154-13-0735**
INGHAM COUNTY
DELHI CHARTER TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	33-25-05-20-253-020	Property Owner:	JACQUELINE F & ADAM N. WITTERS
Classification:	REAL		1821 NIGHTINGALE DRIVE
County:	INGHAM COUNTY		HOLT, MI 48842
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	NICOLE WILSON, ASSR.
School District:	HOLT		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$16,200	\$79,050	\$79,050	\$62,850
TAXABLE VALUE				
2013	\$16,200	\$79,050	\$79,050	\$62,850

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 November 5, 2013**

Docket Number: **154-13-0734**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-108-241	Property Owner:	RODRIGUEZ SUPERMARKET
Classification:	PERSONAL		2211 DIVISION AVENUE S
County:	KENT COUNTY		GRAND RAPIDS, MI 49507-3032
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$43,400	\$58,500	\$58,500	\$15,100
2012	\$44,400	\$56,000	\$56,000	\$11,600
TAXABLE VALUE				
2011	\$43,400	\$58,500	\$58,500	\$15,100
2012	\$44,400	\$56,000	\$56,000	\$11,600

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 November 5, 2013**

Docket Number: **154-13-0608**
LIVINGSTON COUNTY
HOWELL TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	47-4706-09-100-009	Property Owner:	MICHAEL & DIANE SIMMONS
Classification:	REAL		4650 N. BURKHART RD.
County:	LIVINGSTON COUNTY		HOWELL, MI 48855
Assessment Unit:	HOWELL TWP.	Assessing Officer / Equalization Director:	MARILYN R. COLLINS, ASSR.
School District:	HOWELL		3525 BYRON ROAD
			HOWELL, MI 48855

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$74,500	\$66,900	\$66,900	(\$7,600)
TAXABLE VALUE				
2011	\$74,500	\$66,900	\$66,900	(\$7,600)

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 November 5, 2013**

Docket Number: **154-11-1220**
MACKINAC COUNTY
MORAN TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	49-008-890-001-00	Property Owner:	BG MANAGEMENT/GRIFFIN BEVERAGE CO.
Classification:	REAL-IFT		1901 DAM ROAD
County:	MACKINAC COUNTY		WEST BRANCH, MI 48861
Assessment Unit:	MORAN TWP.	Assessing Officer / Equalization Director:	RICHARD A. OLIVER, ASSR.
School District:	MORAN		W1362 US 2, BOX 364
			ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$153,483	\$153,483	\$153,483
2011	\$401,900	\$335,400	\$335,400	(\$66,500)
TAXABLE VALUE				
2010	\$0	\$153,483	\$153,483	\$153,483
2011	\$401,900	\$335,400	\$335,400	(\$66,500)

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 November 5, 2013**

Docket Number: **154-13-0740**
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	14-33-403-040	Property Owner:	DARMA I LLC
Classification:	REAL		20427 MACK
County:	MACOMB COUNTY		GROSSE POINTE WOODS, MI 48236
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	SOUTH LAKE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES,MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$32,400	\$36,300	\$36,300	\$3,900
TAXABLE VALUE				
2013	\$32,400	\$36,300	\$36,300	\$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 November 5, 2013**

Docket Number: **154-13-0736**
MACOMB COUNTY
CLINTON TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	16-11-40-300-837	Property Owner:	THE SCOOTER STORE
Classification:	PERSONAL		ATTN: TAX DEPT.
County:	MACOMB COUNTY		P.O. BOX 310709
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	NEW BRAUNFELS, TX 78131-0709
School District:	CLINTONDALE		JAMES H. ELROD, ASSR.
			40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$14,400	\$30,400	\$30,400	\$16,000
TAXABLE VALUE				
2011	\$14,400	\$30,400	\$30,400	\$16,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 5, 2013**

Docket Number: **154-13-0737**
MACOMB COUNTY
CLINTON TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	16-11-47-800-156	Property Owner:	MCDONALD'S, SAM INC.
Classification:	PERSONAL		36631 GREEN STREET
County:	MACOMB COUNTY		NEW BALTIMORE, MI 48047
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	MOUNT CLEMENS		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$100,000	\$284,200	\$284,200	\$184,200
TAXABLE VALUE				
2011	\$100,000	\$284,200	\$284,200	\$184,200

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 November 5, 2013**

Docket Number: **154-13-0738**
MACOMB COUNTY
CLINTON TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	16-11-47-205-140	Property Owner:	NEW YORK DELI ENTERPRISES
Classification:	PERSONAL		40700 GARFIELD
County:	MACOMB COUNTY		CLINTON TOWNSHIP, MI 48038
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	CHIPPEWA VALLEY		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$33,300	\$57,700	\$57,700	\$24,400
TAXABLE VALUE				
2011	\$33,300	\$57,700	\$57,700	\$24,400

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 November 5, 2013**

Docket Number: **154-13-0739**
MACOMB COUNTY
LENOX TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-06-90-107-065	Property Owner:	CHG-MERIDIAN US FINANCE
Classification:	PERSONAL		7303 SE LAKE ROAD
County:	MACOMB COUNTY		PORTLAND, OR 97267
Assessment Unit:	LENOX TWP.	Assessing Officer / Equalization Director:	THOMAS D. MONCHAK, ASSR.
School District:	NEW HAVEN		63775 GRATIOT
			LENOX, MI 48050

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$5,657	\$10,545	\$10,545	\$4,888
TAXABLE VALUE				
2013	\$5,657	\$10,545	\$10,545	\$4,888

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 5, 2013**

Docket Number: **154-13-0742**
MECOSTA COUNTY
MECOSTA TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	54-09-024-015-000	Property Owner:	LESTER J. AND JOYCE ELLISON
Classification:	REAL		8288 185TH AVENUE
County:	MECOSTA COUNTY		STANWOOD, MI 49346
Assessment Unit:	MECOSTA TWP.	Assessing Officer / Equalization Director:	MICHELE G. GRAHAM, ASSR.
School District:	MORLEY STANWOOD		119729 11 MILE ROAD
			BIG RAPIDS, MI 49307

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$75,000	\$75,000	\$75,000
 TAXABLE VALUE				
2013	\$0	\$37,500	\$37,500	\$37,500

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 November 5, 2013**

Docket Number: **154-12-1497**
MONTCALM COUNTY
MONTCALM TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-014-029-025-00	Property Owner:	RAILS TO TRAILS CONSERVANCY
Classification:	REAL		DUKE ELLINGTON BLDG.
County:	MONTCALM COUNTY		2121 WARD CT., NW - 5TH FLR.
Assessment Unit:	MONTCALM TWP.	Assessing Officer / Equalization Director:	WASHINGTON, DC 20037
			CHARLES S. ZEMLA, ASSR.
School District:	GREENVILLE		P.O. BOX 98
			ST. JOHNS, MI 48879

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$10,400	\$0	\$0	(\$10,400)
TAXABLE VALUE				
2010	\$3,696	\$0	\$0	(\$3,696)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 7, 2013**

Docket Number: **154-13-0171**
MONTMORENCY COUNTY
ALBERT TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 60-001-900-000-405-00 Classification: PERSONAL-UTILITY County: MONTMORENCY COUNTY Assessment Unit: ALBERT TWP. School District: JOHANNESBURG LEWISTON	Property Owner: DELTA OIL CO. INC SUITE 101 125 WINDSOR DR. OAKBROOK, IL 60523 Assessing Officer / Equalization Director: DEBRA L. DOWNING, ASSR. P.O. BOX 153 LEWISTON, MI 49756
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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	\$1,400	\$102,000	\$102,000	\$100,600
2012	\$1,400	\$102,000	\$102,000	\$100,600
2013	\$1,400	\$102,000	\$102,000	\$100,600
TAXABLE VALUE				
2011	\$1,400	\$102,000	\$102,000	\$100,600
2012	\$1,400	\$102,000	\$102,000	\$100,600
2013	\$1,400	\$102,000	\$102,000	\$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 November 7, 2013**

Docket Number: **154-13-0172**
MONTMORENCY COUNTY
AVERY TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 60-002-900-000-230-00 Classification: PERSONAL-UTILITY County: MONTMORENCY COUNTY Assessment Unit: AVERY TWP. School District: ATLANTA	Property Owner: DELTA OIL CO. INC. SUITE 101 125 WINDSOR DRIVE OAKBROOK, IL 60523 Assessing Officer / Equalization Director: JODI L. BERG, ASSR. P.O. BOX 25 ROGERS CITY, MI 49779
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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	\$10,000	\$357,000	\$357,000	\$347,000
2012	\$10,000	\$357,000	\$357,000	\$347,000
2013	\$10,000	\$357,000	\$357,000	\$347,000
TAXABLE VALUE				
2011	\$10,000	\$357,000	\$357,000	\$347,000
2012	\$10,000	\$357,000	\$357,000	\$347,000
2013	\$10,000	\$357,000	\$357,000	\$347,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 7, 2013**

Docket Number: **154-13-0173**
MONTMORENCY COUNTY
BRILEY TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	60-003-015-000-899-00	Property Owner:	DELTA OIL CO. INC.
Classification:	REAL		SUITE 101
County:	MONTMORENCY COUNTY		125 WINDSOR DRIVE
Assessment Unit:	BRILEY TWP.	Assessing Officer / Equalization Director:	OAKBROOK, IL 60523
			ERNEST O. DUNHAM, ASSR.
School District:	ATLANTA		831 KNOLLWOOD LANE
			GAYLORD, MI 49735

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$61,684	\$61,684	\$61,684
2012	\$0	\$61,684	\$61,684	\$61,684
2013	\$0	\$61,684	\$61,684	\$61,684
TAXABLE VALUE				
2011	\$0	\$61,684	\$61,684	\$61,684
2012	\$0	\$61,684	\$61,684	\$61,684
2013	\$0	\$61,684	\$61,684	\$61,684

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 7, 2013**

Docket Number: **154-13-0174**
MONTMORENCY COUNTY
BRILEY TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	60-003-900-000-115-00	Property Owner:	DELTA OIL CO. INC.
Classification:	PERSONAL-UTILITY		SUITE 101
County:	MONTMORENCY COUNTY		125 WINDSOR DR.
Assessment Unit:	BRILEY TWP.	Assessing Officer / Equalization Director:	OAKBROOK, IL 60523
School District:	ATLANTA		ERNEST O. DUNHAM, ASSR.
			831 KNOLLWOOD LANE
			GAYLORD, MI 49735

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$67,700	\$2,023,000	\$2,023,000	\$1,955,300
2012	\$67,700	\$2,023,000	\$2,023,000	\$1,955,300
2013	\$67,700	\$2,023,000	\$2,023,000	\$1,955,300
TAXABLE VALUE				
2011	\$67,700	\$2,023,000	\$2,023,000	\$1,955,300
2012	\$67,700	\$2,023,000	\$2,023,000	\$1,955,300
2013	\$67,700	\$2,023,000	\$2,023,000	\$1,955,300

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 November 7, 2013**

Docket Number: **154-13-0176**
MONTMORENCY COUNTY
MONTMORENCY TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 60-006-900-000-011-00 Classification: PERSONAL-UTILITY County: MONTMORENCY COUNTY Assessment Unit: MONTMORENCY TWP. School District: ATLANTA	Property Owner: DELTA OIL CO. INC. SUITE 101 125 WINDSOR OAKBROOK, IL 60523 Assessing Officer / Equalization Director: KELLY BOLDREY-BENNETT, ASSR. P.O. BOX 457 HILLMAN, MI 49746
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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	\$1,900	\$306,000	\$306,000	\$304,100
2012	\$1,900	\$306,000	\$306,000	\$304,100
2013	\$1,900	\$306,000	\$306,000	\$304,100
TAXABLE VALUE				
2011	\$1,900	\$306,000	\$306,000	\$304,100
2012	\$1,900	\$306,000	\$306,000	\$304,100
2013	\$1,900	\$306,000	\$306,000	\$304,100

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 November 7, 2013**

Docket Number: **154-13-0175**
MONTMORENCY COUNTY
VIENNA TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 60-008-900-000-490-00 Classification: PERSONAL-UTILITY County: MONTMORENCY COUNTY Assessment Unit: VIENNA TWP. School District: ATLANTA	Property Owner: DELTA OIL CO. INC. SUITE 101 125 WINDSOR DRIVE OAKBROOK, IL 60523 Assessing Officer / Equalization Director: ERNEST O. DUNHAM, ASSR. 831 KNOLLWOOD LANE GAYLORD, MI 49735
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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	\$6,900	\$391,000	\$391,000	\$384,100
2012	\$6,900	\$391,000	\$391,000	\$384,100
2013	\$6,900	\$391,000	\$391,000	\$384,100
TAXABLE VALUE				
2011	\$6,900	\$391,000	\$391,000	\$384,100
2012	\$6,900	\$391,000	\$391,000	\$384,100
2013	\$6,900	\$391,000	\$391,000	\$384,100

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 November 7, 2013**

Docket Number: **154-13-0177**
MONTMORENCY COUNTY
VIENNA TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 60-008-900-000-460-00 Classification: PERSONAL-UTILITY County: MONTMORENCY COUNTY Assessment Unit: VIENNA TWP. School District: JOHANNESBURG LEWISTON</p>	<p>Property Owner: DELTA OIL CO. INC. SUITE 101 125 WINDSOR DRIVE OAKBROOK, IL 60523 Assessing Officer / Equalization Director: ERNEST O. DUNHAM, ASSR. 831 KNOLLWOOD LANE GAYLORD, MI 49735</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	\$15,200	\$544,000	\$544,000	\$528,800
2012	\$15,200	\$544,000	\$544,000	\$528,800
2013	\$15,200	\$544,000	\$544,000	\$528,800
TAXABLE VALUE				
2011	\$15,200	\$544,000	\$544,000	\$528,800
2012	\$15,200	\$544,000	\$544,000	\$528,800
2013	\$15,200	\$544,000	\$544,000	\$528,800

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 November 5, 2013**

Docket Number: **154-13-0743**
OAKLAND COUNTY
BLOOMFIELD TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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-C-19-03-379-011	Property Owner:	SCOTT G. AVERY
Classification:	REAL		APT. 621
County:	OAKLAND COUNTY		2624 ABELIA WAY
Assessment Unit:	BLOOMFIELD TWP.	Assessing Officer / Equalization Director:	KNOXVILLE, TN 37931-3044
School District:	BLOOMFIELD HILLS		WILLIAM D. GRIFFIN, ASSR.
			P.O. BOX 489
			BLOOMFIELD TOWNSHIP, MI 48303

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$75,370	\$24,380	\$24,380	(\$50,990)
TAXABLE VALUE				
2013	\$68,890	\$24,380	\$24,380	(\$44,510)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 5, 2013**

Docket Number: **154-13-0524**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	22-99-90-312-243	Property Owner:	A & L CHIROPRACTIC CENTER
Classification:	PERSONAL		ALAN MIGDALEWICZ DC
County:	OAKLAND COUNTY		31224 MULFORDTON, SUITE 210
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	FARMINGTON HILLS, MI 48334
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,920	\$1,920	\$1,920
TAXABLE VALUE				
2013	\$0	\$1,920	\$1,920	\$1,920

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 5, 2013**

Docket Number: **154-13-0525**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	22-99-82-322-678	Property Owner:	ARNOLD REED & ASSOCIATES PC
Classification:	PERSONAL		32255 NORTHWESTERN, STE 251
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48334
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$13,380	\$13,380	\$13,380
2012	\$0	\$16,720	\$16,720	\$16,720
2013	\$0	\$20,480	\$20,480	\$20,480
TAXABLE VALUE				
2011	\$0	\$13,380	\$13,380	\$13,380
2012	\$0	\$16,720	\$16,720	\$16,720
2013	\$0	\$20,480	\$20,480	\$20,480

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 November 5, 2013**

Docket Number: **154-13-0526**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	22-99-82-313-317	Property Owner:	BRANDON ASSOCIATES LLC
Classification:	PERSONAL		31330 NORTHWESTERN STE B
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48334
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$3,560	\$3,560	\$3,560
TAXABLE VALUE				
2013	\$0	\$3,560	\$3,560	\$3,560

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 November 5, 2013**

Docket Number: **154-13-0527**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	22-99-49-233-994	Property Owner:	FREUD CORBAN DENTAL SUPPLY
Classification:	PERSONAL		23399 COMMERCE DR. STE B1
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48335
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$6,120	\$6,120	\$6,120
TAXABLE VALUE				
2013	\$0	\$6,120	\$6,120	\$6,120

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 5, 2013**

Docket Number: **154-13-0528**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	22-99-16-277-503	Property Owner:	GANTZ ASSOC. OF LEGAL COUNSEL
Classification:	PERSONAL		SUITE 100
County:	OAKLAND COUNTY		27750 MIDDLEBELT
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	FARMINGTON HILLS, MI 483345
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$15,620	\$15,620	\$15,620
2013	\$0	\$19,130	\$19,130	\$19,130
TAXABLE VALUE				
2012	\$0	\$15,620	\$15,620	\$15,620
2013	\$0	\$19,130	\$19,130	\$19,130

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 November 5, 2013**

Docket Number: **154-13-0529**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	22-99-81-341-268	Property Owner:	INCOME REPLACEMENT AGENCY
Classification:	PERSONAL		SUITE 330
County:	OAKLAND COUNTY		34119 W TWELVE MILE
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	FARMINGTON HILLS, MI 48331
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$4,890	\$4,890	\$4,890
2013	\$0	\$5,990	\$5,990	\$5,990
TAXABLE VALUE				
2012	\$0	\$4,890	\$4,890	\$4,890
2013	\$0	\$5,990	\$5,990	\$5,990

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 5, 2013**

Docket Number: **154-13-0530**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 22-99-81-376-821 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF FARMINGTON HILLS School District: FARMINGTON</p>	<p>Property Owner: K & H CHEN INVESTMENTS DBA/ HOUSE OF ING 37682 TWELVE MILE FARMINGTON HILLS, MI 48331 Assessing Officer / Equalization Director: MATTHEW A. DINGMAN, ASSR. 31555 ELEVEN MILE FARMINGTON HILLS, MI 48336</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	\$29,620	\$29,620	\$29,620
2012	\$0	\$37,020	\$37,020	\$37,020
2013	\$0	\$45,350	\$45,350	\$45,350
TAXABLE VALUE				
2011	\$0	\$29,620	\$29,620	\$29,620
2012	\$0	\$37,020	\$37,020	\$37,020
2013	\$0	\$45,350	\$45,350	\$45,350

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 5, 2013**

Docket Number: **154-13-0744**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 22-99-00-043-245 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF FARMINGTON HILLS School District: FARMINGTON</p>	<p>Property Owner: INTERNATIONAL ENVIRONMENTAL MGMT C/O RITA BARTGIS P.O. BOX 802206 DALLAS, TX 75380-2206 Assessing Officer / Equalization Director: MATTHEW A. DINGMAN, ASSR. 31555 ELEVEN MILE FARMINGTON HILLS, MI 48336</p>
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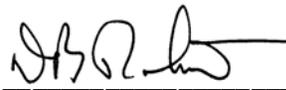
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$12,900	\$12,900	\$12,900
2013	\$0	\$11,010	\$11,010	\$11,010
 TAXABLE VALUE				
2012	\$0	\$12,900	\$12,900	\$12,900
2013	\$0	\$11,010	\$11,010	\$11,010

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 November 5, 2013**

Docket Number: **154-13-0570**
ROSCOMMON COUNTY
HIGGINS TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	72-005-900-074-0000	Property Owner:	AT& T MOBILITY
Classification:	PERSONAL		ATTN: PROPERTY TAX DEPT.
County:	ROSCOMMON COUNTY		909 CHESTNUT ST., ROOM 36-M-01
Assessment Unit:	HIGGINS TWP.		ST. LOUIS, MO 63101
School District:	ROSCOMMON	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC, ASSR.
			P.O. BOX 576
			ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$3,010	\$6,570	\$6,570	\$3,560
TAXABLE VALUE				
2012	\$3,010	\$6,570	\$6,570	\$3,560

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 November 5, 2013**

Docket Number: **154-13-0571**
ROSCOMMON COUNTY
HIGGINS TWP.,

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	72-055-900-432-0000	Property Owner:	DOLGENCORP, LLC
Classification:	REAL		100 MISSION RIDGE
County:	ROSCOMMON COUNTY		GOODLETTSVILLE, TN 37072
Assessment Unit:	HIGGINS TWP.	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC, ASSR.
School District:	ROSCOMMON		P.O. BOX 576
			ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$42,880	\$42,880	\$42,880
TAXABLE VALUE				
2013	\$0	\$42,880	\$42,880	\$42,880

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 5, 2013**

Docket Number: **154-13-0572**
ROSCOMMON COUNTY
HIGGINS TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	72-005-900-024-0000	Property Owner:	DON NESTER CHEVROLET - OLDSMOBILE
Classification:	PERSONAL		424 E. FEDERAL HWY.
County:	ROSCOMMON COUNTY		ROSCOMMON, MI 48653
Assessment Unit:	HIGGINS TWP.	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC, ASSR.
School District:	ROSCOMMON		P.O. BOX 576
			ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$74,660	\$89,310	\$89,310	\$14,650
2013	\$82,950	\$92,760	\$92,760	\$9,810
TAXABLE VALUE				
2012	\$74,660	\$89,310	\$89,310	\$14,650
2013	\$82,950	\$92,760	\$92,760	\$9,810

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 5, 2013**

Docket Number: **154-13-0573**
VAN BUREN COUNTY
CITY OF SOUTH HAVEN

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	80-53-900-311-00	Property Owner:	CARDIOLOGY II PC
Classification:	PERSONAL		950 BLUE STAR HWY.
County:	VAN BUREN COUNTY		SOUTH HAVEN, MI 49090
Assessment Unit:	CITY OF SOUTH HAVEN	Assessing Officer / Equalization Director:	DOUGLAS A. BROUSSEAU, ASSR.
School District:	SOUTH HAVEN		68651 OAK SPRINGS ROAD, BOX 706
			EDWARDSBURG, MI 49112

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$1,600	\$56,440	\$56,440	\$54,840
2012	\$11,200	\$70,560	\$70,560	\$59,360
TAXABLE VALUE				
2011	\$1,600	\$56,440	\$56,440	\$54,840
2012	\$11,200	\$70,560	\$70,560	\$59,360

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 5, 2013**

Docket Number: **154-13-0574**
VAN BUREN COUNTY
CITY OF SOUTH HAVEN

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	80-53-910-073-00	Property Owner:	UNIVERSITY NUCLEAR & DIAGNOSTIC
Classification:	PERSONAL		10396 SR 84 STE 104
County:	VAN BUREN COUNTY		DAVIE, FL 33324
Assessment Unit:	CITY OF SOUTH HAVEN	Assessing Officer / Equalization Director:	DOUGLAS A. BROUSSEAU, ASSR.
School District:	SOUTH HAVEN		68651 OAK SPRINGS ROAD, BOX 706
			EDWARDSBURG, MI 49112

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$141,100	\$0	\$0	(\$141,100)
2012	\$176,400	\$0	\$0	(\$176,400)
TAXABLE VALUE				
2011	\$141,100	\$0	\$0	(\$141,100)
2012	\$176,400	\$0	\$0	(\$176,400)

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 November 5, 2013**

Docket Number: **154-13-0745**
WAYNE COUNTY
CITY OF GROSSE PTE. FARM

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	82-38-999-00-0336-000	Property Owner:	DTE ENERGY
Classification:	PERSONAL-UTILITY		P.O. BOX 33017
County:	WAYNE COUNTY		DETROIT, MI 48232
Assessment Unit:	CITY OF GROSSE PTE. FARM	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	GROSSE POINTE		400 MONROE, SUITE 600
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$1,124,900	\$1,156,050	\$1,156,050	\$31,150
2012	\$1,390,200	\$1,688,200	\$1,688,200	\$298,000
TAXABLE VALUE				
2011	\$1,124,900	\$1,156,050	\$1,156,050	\$31,150
2012	\$1,390,200	\$1,688,200	\$1,688,200	\$298,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 5, 2013**

Docket Number: **154-13-0748**
WAYNE COUNTY
CITY OF RIVER ROUGE

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	82-50-999-00-0044-000	Property Owner:	BP PRODUCTS NORTH AMERICA INC.
Classification:	PERSONAL		PO BOX 1548
County:	WAYNE COUNTY		WARRENVILLE, IL 60555
Assessment Unit:	CITY OF RIVER ROUGE	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	RIVER ROUGE		400 MONROE, SUITE 600
			DETROIT, MI 48226

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$98,800	\$663,952	\$663,952	\$565,152
TAXABLE VALUE				
2011	\$98,800	\$663,952	\$663,952	\$565,152

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in 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 November 5, 2013**

Docket Number: **154-13-0747**
WAYNE COUNTY
CITY OF RIVERVIEW

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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:	51-999-00-0580-000	Property Owner:	MICHIGAN CONSOLIDATED GAS COMPANY
Classification:	PERSONAL-UTILITY		PO BOX 33017
County:	WAYNE COUNTY		DETROIT, MI 48232
Assessment Unit:	CITY OF RIVERVIEW	Assessing Officer / Equalization Director:	CHRISTINE L. KUHN, ASSR.
School District:	RIVERVIEW		14100 CIVIC CENTER DRIVE
			RIVERVIEW, MI 48193

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$1,310,400	\$1,329,900	\$1,329,900	\$19,500
2012	\$1,316,200	\$1,343,600	\$1,343,600	\$27,400
TAXABLE VALUE				
2011	\$1,310,400	\$1,329,900	\$1,329,900	\$19,500
2012	\$1,316,200	\$1,343,600	\$1,343,600	\$27,400

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

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

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

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



Douglas B. Roberts
Chairperson

