

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 1, 2012**

Docket Number: **154-12-0791**
**CALHOUN COUNTY
CITY OF MARSHALL**

The State Tax Commission, at a meeting held on October 30, 2012, 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:	13-53-500-110-01	Property Owner:	MOR-DALL ENTERPRISES INC.
Classification:	PERSONAL		511 S. KALAMAZOO
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$26,700	\$0	\$0	(\$26,700)
TAXABLE VALUE				
2011	\$26,700	\$0	\$0	(\$26,700)

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 1, 2012**

Docket Number: **154-12-0793**
CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on October 30, 2012, 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:	13-53-500-111-01	Property Owner:	TENNECO
Classification:	PERSONAL		904 INDUSTRIAL ROAD
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$1,814,400	\$0	\$0	(\$1,814,400)
TAXABLE VALUE				
2011	\$1,814,400	\$0	\$0	(\$1,814,400)

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 1, 2012

Docket Number: 154-12-0794

CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on October 30, 2012, 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:	13-53-950-215-10	Property Owner:	TENNECO
Classification:	PERSONAL		904 INDUSTRIAL ROAD
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$1,814,400	\$1,814,400	\$1,814,400
TAXABLE VALUE				
2011	\$0	\$1,814,400	\$1,814,400	\$1,814,400

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 1, 2012

Docket Number: 154-12-0711

CRAWFORD COUNTY

CITY OF GRAYLING

The State Tax Commission, at a meeting held on October 30, 2012, 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:	070-990-005-005-00	Property Owner:	EVERGREEN HOLDINGS GROUP LLC
Classification:	PERSONAL		7620 N. OSCEOLA AVENUE
County:	CRAWFORD COUNTY		NILES, IL 60714
Assessment Unit:	CITY OF GRAYLING	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC, ASSR.
School District:	CRAWFORD-AUSABLE		P.O. BOX 549
			GRAYLING, MI 49738

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$900	\$900	\$900
TAXABLE VALUE				
2012	\$0	\$900	\$900	\$900

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

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

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

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 1, 2012**

Docket Number: **154-12-0712**
CRAWFORD COUNTY
CITY OF GRAYLING

The State Tax Commission, at a meeting held on October 30, 2012, 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:	20-070-990-007-045-00	Property Owner:	GOLD RUSH JEWELERS
Classification:	PERSONAL		PO BOX 740
County:	CRAWFORD COUNTY		PRUDENVILLE, MI 48651
Assessment Unit:	CITY OF GRAYLING	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC, ASSR.
School District:	CRAWFORD-AUSABLE		P.O. BOX 549
			GRAYLING, MI 49738

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$2,600	\$2,600	\$2,600
TAXABLE VALUE				
2012	\$0	\$2,600	\$2,600	\$2,600

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 1, 2012**

Docket Number: **154-11-2286**
CRAWFORD COUNTY
FREDERIC TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	034-999-000-660-00	Property Owner:	DART OIL & GAS CORPORATION
Classification:	PERSONAL		600 DART ROAD, PO BOX 177
County:	CRAWFORD COUNTY		MASON, MI 48854
Assessment Unit:	FREDERIC TWP.	Assessing Officer / Equalization Director:	LEE C. RILEY, ASSR.
School District:	CRAWFORD-AUSABLE		P.O. BOX 78
			FREDERIC, MI 49733

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$38,500	\$0	\$0	(\$38,500)
TAXABLE VALUE				
2009	\$38,500	\$0	\$0	(\$38,500)

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 1, 2012

Docket Number: 154-11-1731

CRAWFORD COUNTY

SOUTH BRANCH TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	065-999-000-004-00	Property Owner:	DART OIL & GAS CORPORATION
Classification:	PERSONAL		600 DART ROAD
County:	CRAWFORD COUNTY		MASON, MI 48854
Assessment Unit:	SOUTH BRANCH TWP.	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC, ASSR.
School District:	ROSCOMMON		2680 SUNSET STRIP
			GRAYLING, MI 49738

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$245,800	\$232,999	\$232,999	(\$12,801)
2010	\$390,100	\$221,553	\$221,553	(\$168,547)
TAXABLE VALUE				
2009	\$245,800	\$232,999	\$232,999	(\$12,801)
2010	\$390,100	\$221,553	\$221,553	(\$168,547)

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 1, 2012

Docket Number: 154-12-0795

DICKINSON COUNTY

SAGOLA TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	22005-026-004-00	Property Owner:	JAMES & PATTI MYERS JR.
Classification:	REAL		W5555 TWO MILE CREEK ROAD
County:	DICKINSON COUNTY		CHANNING, MI 49815
Assessment Unit:	SAGOLA TWP.	Assessing Officer / Equalization Director:	DAWN K. THURSTON, ASSR.
School District:	NORTH DICKINSON		P.O. BOX 383
			IRON MOUNTAIN, MI 49801

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$28,000	\$50,600	\$50,600	\$22,600
2011	\$28,000	\$50,600	\$50,600	\$22,600
2012	\$28,500	\$50,600	\$50,600	\$22,100
TAXABLE VALUE				
2010	\$8,496	\$33,596	\$33,596	\$25,100
2011	\$8,613	\$34,167	\$34,167	\$25,554
2012	\$8,845	\$35,089	\$35,089	\$26,244

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 1, 2012**

Docket Number: **154-12-0568**
**EATON COUNTY
CITY OF CHARLOTTE**

The State Tax Commission, at a meeting held on October 30, 2012, 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:	200-090-063-010-00	Property Owner:	ROOFING SERVICES SPECIALISTS
Classification:	PERSONAL		502 WARREN STREET
County:	EATON COUNTY		CHARLOTTE, MI 48813
Assessment Unit:	CITY OF CHARLOTTE	Assessing Officer / Equalization Director:	RANDY L. JEWELL, ASSR.
School District:	CHARLOTTE		111 E. LAWRENCE AVENUE
			CHARLOTTE, MI 48813

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2009	\$0	\$695	\$695	\$695
TAXABLE VALUE				
2009	\$0	\$695	\$695	\$695

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 1, 2012

Docket Number: 154-12-0505

EATON COUNTY

EATON RAPIDS TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	120-090-027-245-00	Property Owner:	MERCHANT MOM'S
Classification:	PERSONAL		8175 TUCKER ROAD
County:	EATON COUNTY		EATON RAPIDS, MI 48827
Assessment Unit:	EATON RAPIDS TWP.	Assessing Officer / Equalization Director:	WAYNE M. GRIFFITH, ASSR.
School District:	EATON RAPIDS		11660 BELL OAK ROAD
			WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,860	\$1,860	\$1,860
2010	\$0	\$1,860	\$1,860	\$1,860
TAXABLE VALUE				
2009	\$0	\$1,860	\$1,860	\$1,860
2010	\$0	\$1,860	\$1,860	\$1,860

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 1, 2012

Docket Number: 154-12-1085
EATON COUNTY
HAMLIN TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	160-090-025-001-06	Property Owner:	MERCHANT MOM'S
Classification:	PERSONAL		8175 TUCKER ROAD
County:	EATON COUNTY		EATON RAPIDS, MI 48827
Assessment Unit:	HAMLIN TWP.	Assessing Officer / Equalization Director:	SANDRA K. OSBORN, ASSR.
School District:	EATON RAPIDS		414 S. COCHRAN AVENUE
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$1,860	\$1,860	\$1,860
TAXABLE VALUE				
2011	\$0	\$1,860	\$1,860	\$1,860

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 1, 2012**

Docket Number: **154-12-0715**
GENESEE COUNTY
FOREST TWP.

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-33-300-011	Property Owner:	IAN BOL
Classification:	REAL		9056 N. GALE ROAD
County:	GENESEE COUNTY		OTISVILLE, MI 48463
Assessment Unit:	FOREST TWP.	Assessing Officer / Equalization Director:	THOMAS C. VALENTINE, ASSR.
School District:	CARMEN-AINSWORTH		130 E. MAIN STREET
			OTISVILLE, MI 48463

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$39,700	\$49,900	\$49,900	\$10,200
2011	\$39,800	\$50,100	\$50,100	\$10,300
2012	\$50,200	\$50,200	\$50,200	\$0
TAXABLE VALUE				
2010	\$39,700	\$49,900	\$49,900	\$10,200
2011	\$39,800	\$50,100	\$50,100	\$10,300
2012	\$40,874	\$50,200	\$50,200	\$9,326

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 1, 2012**

Docket Number: **154-12-0716**
HILLSDALE COUNTY
FAYETTE TWP. ,

The State Tax Commission, at a meeting held on October 30, 2012, 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:	30-06-920-000-027	Property Owner:	MARTINREA JONESVILLE LLC
Classification:	REAL-IFT		260 GAIGE STREET
County:	HILLSDALE COUNTY		JONESVILLE, MI 49250
Assessment Unit:	FAYETTE TWP.	Assessing Officer / Equalization Director:	BENJAMIN R. WHEELER, ASSR.
School District:	JONESVILLE		211 NORTH STREET
			JONESVILLE, MI 49250

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$1,289,230	\$1,289,230	\$1,289,230
2012	\$0	\$1,289,230	\$1,289,230	\$1,289,230
TAXABLE VALUE				
2011	\$0	\$1,289,230	\$1,289,230	\$1,289,230
2012	\$0	\$1,289,230	\$1,289,230	\$1,289,230

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 1, 2012**

Docket Number: **154-12-0825**
HILLSDALE COUNTY
FAYETTE TWP. ,

The State Tax Commission, at a meeting held on October 30, 2012, 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:	30-105-001-071	Property Owner:	BRINER OIL COMPANY
Classification:	REAL		PO BOX 9
County:	HILLSDALE COUNTY		JONESVILLE, MI 49250
Assessment Unit:	FAYETTE TWP.	Assessing Officer / Equalization Director:	BENJAMIN R. WHEELER, ASSR.
School District:	JONESVILLE		211 NORTH STREET
			JONESVILLE, MI 49250

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$72,324	\$72,324	\$72,324
2011	\$0	\$72,324	\$72,324	\$72,324
2012	\$0	\$72,324	\$72,324	\$72,324
TAXABLE VALUE				
2010	\$0	\$55,467	\$55,467	\$55,467
2011	\$0	\$56,409	\$56,409	\$56,409
2012	\$0	\$57,392	\$57,392	\$57,392

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 1, 2012

Docket Number: 154-11-2288

IOSCO COUNTY

CITY OF TAWAS CITY

The State Tax Commission, at a meeting held on October 30, 2012, 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:	133-900-000-455-00	Property Owner:	IPCS WIRELESS
Classification:	PERSONAL		POB 12913
County:	IOSCO COUNTY		SHAWNEE MISSION, KS 66282
Assessment Unit:	CITY OF TAWAS CITY	Assessing Officer / Equalization Director:	SANDRA K. SMITH, ASSR.
School District:	TAWAS		P.O. BOX 568
			TAWAS CITY, MI 48764-0568

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$53,410	\$0	\$0	(\$53,410)
2010	\$40,100	\$0	\$0	(\$40,100)
2011	\$31,600	\$0	\$0	(\$31,600)
TAXABLE VALUE				
2009	\$53,410	\$0	\$0	(\$53,410)
2010	\$40,100	\$0	\$0	(\$40,100)
2011	\$31,600	\$0	\$0	(\$31,600)

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 1, 2012**

Docket Number: **154-12-0349**
IOSCO COUNTY
TAWAS TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	103-900-000-149-00	Property Owner:	IPCS WIRELESS
Classification:	PERSONAL		PO BOX 12913
County:	IOSCO COUNTY		SHAWNEE MISSION, KS 66282
Assessment Unit:	TAWAS TWP.	Assessing Officer / Equalization Director:	JESSICA R. WILLIAMS, ASSR.
School District:	TAWAS		P.O. BOX 352
			OSCODA, MI 48750

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$53,410	\$53,410	\$53,410
2010	\$30,100	\$40,100	\$40,100	\$10,000
TAXABLE VALUE				
2009	\$0	\$53,410	\$53,410	\$53,410
2010	\$30,100	\$40,100	\$40,100	\$10,000

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 1, 2012**

Docket Number: **154-12-0731**
KENT COUNTY
CALEDONIA TWP.

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-16-020-021	Property Owner:	OCE FINANCIAL SERVICES INC.
Classification:	PERSONAL		5600 BROKEN SOUND BLVD.
County:	KENT COUNTY		BOCA RATON, FL 33487
Assessment Unit:	CALEDONIA TWP.	Assessing Officer / Equalization Director:	LAURA J. STOB, ASSR.
School District:	CALEDONIA		8196 BROADMOOR AVENUE SE
			CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$72,400	\$72,400	\$72,400
TAXABLE VALUE				
2012	\$0	\$72,400	\$72,400	\$72,400

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 1, 2012**

Docket Number: **154-12-0717**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	41-01-51-113-129	Property Owner:	DIYA SPICES LLC
Classification:	PERSONAL		1971 E. BELTLINE AVE. NE #104
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	FOREST HILLS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$3,500	\$11,200	\$11,200	\$7,700
TAXABLE VALUE				
2012	\$3,500	\$11,200	\$11,200	\$7,700

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 1, 2012**

Docket Number: **154-12-0718**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-596	Property Owner:	SPRINT UNITED MGT. COMPANY
Classification:	PERSONAL		PO BOX 12913
County:	KENT COUNTY		SHAWNEE MISSION, KS 66282
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	FOREST HILLS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$4,100	\$30,800	\$30,800	\$26,700
TAXABLE VALUE				
2012	\$4,100	\$30,800	\$30,800	\$26,700

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 1, 2012

Docket Number: 154-12-0719

KENT COUNTY

CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on October 30, 2012, 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: 41-01-51-104-044
Classification: PERSONAL
County: KENT COUNTY
Assessment Unit: CITY OF GRAND RAPIDS
School District: GRAND RAPIDS

Property Owner:
RIVER CITY FOOD COMPANY
3425 LAKE EASTBROOK DR. SE
GRAND RPAIDS, MI 49546
Assessing Officer / Equalization Director:
GLEN D. BEEKMAN, ASSR.
300 MONROE, NW
GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$79,300	\$78,700	\$78,700	(\$600)
2011	\$77,700	\$79,600	\$79,600	\$1,900
2012	\$53,400	\$79,200	\$79,200	\$25,800
TAXABLE VALUE				
2010	\$79,300	\$78,700	\$78,700	(\$600)
2011	\$77,700	\$79,600	\$79,600	\$1,900
2012	\$53,400	\$79,200	\$79,200	\$25,800

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 1, 2012**

Docket Number: **154-12-0826**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	41-01-51-106-250	Property Owner:	EXTREME AUTO AUDIO INC.
Classification:	PERSONAL		2090 28TH STREET SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$82,700	\$168,000	\$168,000	\$85,300
2011	\$82,600	\$148,100	\$148,100	\$65,500
2012	\$132,900	\$150,300	\$150,300	\$17,400
TAXABLE VALUE				
2010	\$82,700	\$168,000	\$168,000	\$85,300
2011	\$82,600	\$148,100	\$148,100	\$65,500
2012	\$132,900	\$150,300	\$150,300	\$17,400

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 1, 2012**

Docket Number: **154-12-0827**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	41-01-51-113-099	Property Owner:	EXTREME AUTO CUSTOMS INC.
Classification:	PERSONAL		2090 28TH STREET SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$34,000	\$34,000	\$34,000
TAXABLE VALUE				
2011	\$0	\$34,000	\$34,000	\$34,000

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 1, 2012**

Docket Number: **154-12-0828**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-640	Property Owner:	GREAT LAKES RPH CORPORATION
Classification:	PERSONAL		2500 E. BELTLINE AVE. SE, # O
County:	KENT COUNTY		GRAND RAPIDS, MI 49546
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$39,300	\$52,300	\$52,300	\$13,000
2012	\$40,800	\$55,400	\$55,400	\$14,600
TAXABLE VALUE				
2011	\$39,300	\$52,300	\$52,300	\$13,000
2012	\$40,800	\$55,400	\$55,400	\$14,600

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 1, 2012**

Docket Number: **154-12-0830**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-109-948	Property Owner:	MICHIGAN WIRE EDM SERVICES INC.
Classification:	PERSONAL		1246 SCRIBNER AVENUE NW
County:	KENT COUNTY		GRAND RAPIDS, MI 49504
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$174,900	\$190,600	\$190,600	\$15,700
2011	\$178,200	\$258,700	\$258,700	\$80,500
TAXABLE VALUE				
2010	\$174,900	\$190,600	\$190,600	\$15,700
2011	\$178,200	\$258,700	\$258,700	\$80,500

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 1, 2012

Docket Number: 154-12-0831

KENT COUNTY

CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	41-01-51-110-113	Property Owner:	ARMBRECHT ORTHODONTICS PLC
Classification:	PERSONAL		2000 43RD STREET SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	KENTWOOD		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$42,100	\$67,400	\$67,400	\$25,300
2011	\$38,600	\$64,400	\$64,400	\$25,800
2012	\$35,500	\$62,400	\$62,400	\$26,900
TAXABLE VALUE				
2010	\$42,100	\$67,400	\$67,400	\$25,300
2011	\$38,600	\$64,400	\$64,400	\$25,800
2012	\$35,500	\$62,400	\$62,400	\$26,900

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 1, 2012**

Docket Number: **154-12-0720**
LIVINGSTON COUNTY
HARTLAND TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	4708-99-001-083	Property Owner:	AM CLEANING INC.
Classification:	PERSONAL		516 S. CREYTS ROAD, STE. D
County:	LIVINGSTON COUNTY		LANSING, MI 48917-8268
Assessment Unit:	HARTLAND TWP.	Assessing Officer / Equalization Director:	JAMES B. HEASLIP, ASSR.
School District:	HARTLAND		2655 CLARK ROAD
			HARTLAND, MI 48353

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$1,976	\$1,976	\$1,976
TAXABLE VALUE				
2012	\$0	\$1,976	\$1,976	\$1,976

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 1, 2012**

Docket Number: **154-12-0721**
LIVINGSTON COUNTY
HARTLAND TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	4708-99-001-082	Property Owner:	CIT FINANCE LLC
Classification:	PERSONAL		PO BOX 460709
County:	LIVINGSTON COUNTY		HOUSTON, TX 77056
Assessment Unit:	HARTLAND TWP.	Assessing Officer / Equalization Director:	JAMES B. HEASLIP, ASSR.
School District:	HARTLAND		2655 CLARK ROAD
			HARTLAND, MI 48353

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$14,300	\$14,300	\$14,300
TAXABLE VALUE				
2012	\$0	\$14,300	\$14,300	\$14,300

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 1, 2012

Docket Number: 154-12-0723

MACOMB COUNTY
CITY OF ROSEVILLE

The State Tax Commission, at a meeting held on October 30, 2012, 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:	830-20600-51	Property Owner:	VSM SEWING INC. #636
Classification:	PERSONAL		1224 HEIL QUAKER BLVD.
County:	MACOMB COUNTY		LA VERGNE, TN 37086-3515
Assessment Unit:	CITY OF ROSEVILLE	Assessing Officer / Equalization Director:	BROOK L. OPENSHAW, ASSR.
School District:	ROSEVILLE		29777 GRATIOT, BOX 290
			ROSEVILLE, MI 48066

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$3,250	\$6,690	\$6,690	\$3,440
TAXABLE VALUE				
2012	\$3,250	\$6,690	\$6,690	\$3,440

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 1, 2012**

Docket Number: **154-12-0832**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on October 30, 2012, 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: 10-28-327-018-001
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF STERLING HEIGHTS

School District: WARREN CONSOLIDATED

Property Owner:
APHASE II INC.
6120 CENTER DRIVE
STERLING HEIGHTS, MI 48312

Assessing Officer / Equalization Director:
MATTHEW J. SCHMIDT, ASSR.
40555 UTICA ROAD, BOX 8009
STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$9,100	\$9,100	\$9,100
TAXABLE VALUE				
2012	\$0	\$9,100	\$9,100	\$9,100

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 1, 2012**

Docket Number: **154-12-0833**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	10-28-100-039-001	Property Owner:	APHASE II INC.
Classification:	PERSONAL		6120 CENTER DRIVE
County:	MACOMB COUNTY		STERLING HEIGHTS, MI 48312
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	WARREN CONSOLIDATED		40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$739,650	\$1,016,450	\$1,016,450	\$276,800

TAXABLE VALUE				
2012	\$739,650	\$1,016,450	\$1,016,450	\$276,800

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 1, 2012**

Docket Number: **154-12-0724**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-04-523-702	Property Owner:	NOVO MOTOR ACOUSTICS SYSTEMS INC.
Classification:	PERSONAL		23031 SHERWOOD
County:	MACOMB COUNTY		WARREN, MI 48091
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	CENTERLINE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$900,000	\$985,435	\$985,435	\$85,435

TAXABLE VALUE				
2012	\$900,000	\$985,435	\$985,435	\$85,435

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 1, 2012**

Docket Number: **154-12-0725**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-866-615	Property Owner:	12 & MOUND WIRELESS INC.
Classification:	PERSONAL		5882 TWELVE MILE ROAD
County:	MACOMB COUNTY		WARREN, MI 48092
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$10,000	\$13,599	\$13,599	\$3,599
TAXABLE VALUE				
2012	\$10,000	\$13,599	\$13,599	\$3,599

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 1, 2012**

Docket Number: **154-12-0726**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-930-695	Property Owner:	DELL EQUIPMENT FUNDING LP
Classification:	PERSONAL		1 DELL WAY RR1-35
County:	MACOMB COUNTY		ROUND ROCK, TX 78682
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,627,078	\$1,794,100	\$1,794,100	\$167,022

TAXABLE VALUE				
2012	\$1,627,078	\$1,794,100	\$1,794,100	\$167,022

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 1, 2012

Docket Number: 154-12-0727

MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 99-06-875-701
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF WARREN

Property Owner:
JOSEPH E. SILVER DPM PC
8306 TWELVE MILE ROAD
WARREN, MI 48093

School District: WARREN CONSOLIDATED

Assessing Officer / Equalization Director:
MARCIA D.M. SMITH, ASSR.
ONE CITY SQUARE, STE. 310
WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$5,000	\$9,959	\$9,959	\$4,959
TAXABLE VALUE				
2012	\$5,000	\$9,959	\$9,959	\$4,959

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 1, 2012**

Docket Number: **154-12-0728**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-798-399	Property Owner:	MICHAEL J. MORSE PC
Classification:	PERSONAL		25657 SOUTHFIELD ROAD
County:	MACOMB COUNTY		SOUTHFIELD, MI 48037-2055
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$5,000	\$6,516	\$6,516	\$1,516
TAXABLE VALUE				
2012	\$5,000	\$6,516	\$6,516	\$1,516

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 1, 2012

Docket Number: 154-12-0729

MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 99-06-934-885
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF WARREN
School District: WARREN CONSOLIDATED

Property Owner:
STUDIO 101
1275 JACK POLLACK PKY.
MANSFIELD, OH 44905

Assessing Officer / Equalization Director:
MARCIA D.M. SMITH, ASSR.
ONE CITY SQUARE, STE. 310
WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$144,840	\$144,840	\$144,840
TAXABLE VALUE				
2012	\$0	\$144,840	\$144,840	\$144,840

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 1, 2012**

Docket Number: **154-12-0730**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-05-602-800	Property Owner:	KING DINING INC.
Classification:	PERSONAL		32825 NORTHWESTERN HWY.
County:	MACOMB COUNTY		FARMINGTON HILLS, MI 48334
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN WOODS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$30,000	\$36,293	\$36,293	\$6,293
TAXABLE VALUE				
2012	\$30,000	\$36,293	\$36,293	\$6,293

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 1, 2012**

Docket Number: **154-12-0855**
MACOMB COUNTY
MACOMB TWP.

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-79-20959-1	Property Owner:	GERALD KOZAK/MR. MUFFLER
Classification:	PERSONAL		20959 HALL ROAD
County:	MACOMB COUNTY		MACOMB, MI 48044
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	DANIEL P. HICKEY, ASSR.
School District:	CHIPPEWA VALLEY		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$15,480	\$22,420	\$22,420	\$6,940
TAXABLE VALUE				
2011	\$15,480	\$22,420	\$22,420	\$6,940

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 1, 2012**

Docket Number: **154-12-0856**
MACOMB COUNTY
WASHINGTON TWP.

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	24-200-04580-50	Property Owner:	GLACIER CLUB/WELLS VENTURE CORP.
Classification:	PERSONAL		1840 LYSTER
County:	MACOMB COUNTY		TROY, MI 48085
Assessment Unit:	WASHINGTON TWP.	Assessing Officer / Equalization Director:	DEBRA K. SUSALLA, ASSR.
School District:	ROMEO		57900 VAN DYKE
			WASHINGTON, MI 48094

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$1,070	\$230,380	\$230,380	\$229,310
2011	\$9,080	\$204,950	\$204,950	\$195,870
2012	\$5,320	\$177,950	\$177,950	\$172,630
TAXABLE VALUE				
2010	\$1,070	\$230,380	\$230,380	\$229,310
2011	\$9,080	\$204,950	\$204,950	\$195,870
2012	\$5,320	\$177,950	\$177,950	\$172,630

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 1, 2012

Docket Number: 154-12-0734
MARQUETTE COUNTY
CITY OF MARQUETTE

The State Tax Commission, at a meeting held on October 30, 2012, 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:	1090305	Property Owner:	CATHY ANN KNOTHE
Classification:	REAL		3590 ROUND BOTTOM #F160299
County:	MARQUETTE COUNTY		CINCINNATI, OH 45244
Assessment Unit:	CITY OF MARQUETTE	Assessing Officer / Equalization Director:	SUSAN K. BOVAN, ASSR.
School District:	MARQUETTE CITY		300 W. BARAGA AVENUE
			MARQUETTE, MI 49855

FOR 2012, THIS CHANGE APPLIES TO THE DECEMBER BILL ONLY.

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$97,500	\$177,500	\$177,500	\$80,000
TAXABLE VALUE				
2012	\$66,858	\$146,758	\$146,758	\$79,900

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 1, 2012**

Docket Number: **154-12-0834**
**MARQUETTE COUNTY
CITY OF MARQUETTE**

The State Tax Commission, at a meeting held on October 30, 2012, 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:	9651235	Property Owner:	OCE FINANCIAL SERVICES INC.
Classification:	PERSONAL		5600 BROKEN SOUND BLVD.
County:	MARQUETTE COUNTY		BOCA RATON, FL 33487
Assessment Unit:	CITY OF MARQUETTE	Assessing Officer / Equalization Director:	SUSAN K. BOVAN, ASSR.
School District:	MARQUETTE CITY		300 W. BARAGA AVENUE
			MARQUETTE, MI 49855

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$3,100	\$3,900	\$3,900	\$800
TAXABLE VALUE				
2012	\$3,100	\$3,900	\$3,900	\$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 1, 2012

Docket Number: 154-12-0736
MONROE COUNTY
DUNDEE TWP. ,

The State Tax Commission, at a meeting held on October 30, 2012, 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:	5842-200-082-00	Property Owner:	TOWN TAVERN
Classification:	PERSONAL		108 TECUMSEH STREET
County:	MONROE COUNTY		DUNDEE, MI 48131
Assessment Unit:	DUNDEE TWP.	Assessing Officer / Equalization Director:	MICHAEL M. MILETTI, ASSR.
School District:	DUNDEE		179 MAIN STREET
			DUNDEE, MI 48131

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,438	\$1,636	\$1,636	\$198
TAXABLE VALUE				
2012	\$1,438	\$1,636	\$1,636	\$198

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 1, 2012**

Docket Number: **154-12-0737**
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on October 30, 2012, 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:	61-24-900-251-4237-00	Property Owner:	GHEZZI'S MARKET
Classification:	PERSONAL		2017 LAKESHORE DRIVE
County:	MUSKEGON COUNTY		MUSKEGON, MI 49441
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MUSKEGON PUBLIC		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$5,400	\$44,500	\$44,500	\$39,100
TAXABLE VALUE				
2012	\$5,400	\$44,500	\$44,500	\$39,100

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 1, 2012**

Docket Number: **154-12-0738**
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on October 30, 2012, 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:	61-24-900-251-2600-10	Property Owner:	HACKLEY SPORTS MEDICINE
Classification:	PERSONAL		1675 LEAHY STREET, STE. 200B
County:	MUSKEGON COUNTY		MUSKEGON, MI 49442
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MUSKEGON PUBLIC		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$12,300	\$26,000	\$26,000	\$13,700
TAXABLE VALUE				
2012	\$12,300	\$26,000	\$26,000	\$13,700

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 1, 2012**

Docket Number: **154-12-0739**
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on October 30, 2012, 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:	61-24-900-251-5618-00	Property Owner:	SCHULTZ TRANSPORT INC.
Classification:	PERSONAL		421 W. DELANO AVENUE
County:	MUSKEGON COUNTY		MUSKEGON, MI 49444
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MUSKEGON PUBLIC		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$147,500	\$187,100	\$187,100	\$39,600

TAXABLE VALUE				
2012	\$147,500	\$187,100	\$187,100	\$39,600

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 1, 2012**

Docket Number: **154-12-0745**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	02-99-00-011-153	Property Owner:	CARE CENTER PHARMACY LLC #2953
Classification:	PERSONAL		PO BOX 802206
County:	OAKLAND COUNTY		DALLAS, TX 75380-2206
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$13,430	\$13,430	\$13,430
TAXABLE VALUE				
2012	\$0	\$13,430	\$13,430	\$13,430

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 1, 2012**

Docket Number: **154-12-0746**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	02-99-00-012-149	Property Owner:	CIT FINANCIAL LLC
Classification:	PERSONAL		PO BOX 460709
County:	OAKLAND COUNTY		HOUSTON, TX 77056
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$32,230	\$64,630	\$64,630	\$32,400
TAXABLE VALUE				
2012	\$32,230	\$64,630	\$64,630	\$32,400

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 1, 2012**

Docket Number: **154-12-0747**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	02-99-00-012-150	Property Owner:	CIT FINANCIAL LLC
Classification:	PERSONAL		PO BOX 460709
County:	OAKLAND COUNTY		HOUSTON, TX 77056
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$54,420	\$62,300	\$62,300	\$7,880
TAXABLE VALUE				
2012	\$54,420	\$62,300	\$62,300	\$7,880

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 1, 2012**

Docket Number: **154-12-0748**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	02-99-00-012-152	Property Owner:	CIT FINANCIAL LLC
Classification:	PERSONAL		PO BOX 460709
County:	OAKLAND COUNTY		HOUSTON, TX 77056
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$6,120	\$12,230	\$12,230	\$6,110
TAXABLE VALUE				
2012	\$6,120	\$12,230	\$12,230	\$6,110

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 1, 2012**

Docket Number: **154-12-0749**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	02-IP-11-100-468	Property Owner:	ROCHESTER MILLS PROD. BREWERY LLC
Classification:	PERSONAL-IFT		3275 LAPEER ROAD W.
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326-1723
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$69,480	\$69,480	\$69,480
TAXABLE VALUE				
2012	\$0	\$69,480	\$69,480	\$69,480

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 1, 2012**

Docket Number: **154-12-0750**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	02-99-00-010-143	Property Owner:	TOOLES/SACHSE LLC
Classification:	PERSONAL		500 GRISWOLD STREET, STE. 1620
County:	OAKLAND COUNTY		DETRIOT, MI 48226
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$17,230	\$72,740	\$72,740	\$55,510
TAXABLE VALUE				
2011	\$17,230	\$72,740	\$72,740	\$55,510

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 1, 2012**

Docket Number: **154-12-0751**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on October 30, 2012, 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:	02-99-00-003-262	Property Owner:	TRANSACTION NETWORK SEVICES INC.
Classification:	PERSONAL		1939 ROLAND CLARK PLACE
County:	OAKLAND COUNTY		RESTON, VA 20191-1406
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$2,140	\$2,140	\$2,140
TAXABLE VALUE				
2012	\$0	\$2,140	\$2,140	\$2,140

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 1, 2012**

Docket Number: **154-12-0754**
OAKLAND COUNTY
CITY OF HAZEL PARK

The State Tax Commission, at a meeting held on October 30, 2012, 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:	28-25-36-604-002	Property Owner:	SPRINT NEXTEL CORPORATION
Classification:	REAL		PO BOX 63670
County:	OAKLAND COUNTY		PHOENIX, AZ 85082
Assessment Unit:	CITY OF HAZEL PARK	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HAZEL PARK		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$22,900	\$22,900	\$22,900
TAXABLE VALUE				
2012	\$0	\$22,900	\$22,900	\$22,900

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 1, 2012**

Docket Number: **154-12-0755**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-15-005-280	Property Owner:	ARAMARK #6011
Classification:	PERSONAL		32985 INDUSTRIAL ROAD
County:	OAKLAND COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	MADISON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$2,760	\$2,760	\$2,760
TAXABLE VALUE				
2012	\$0	\$2,760	\$2,760	\$2,760

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 1, 2012**

Docket Number: **154-12-0756**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-012-111	Property Owner:	CABLE TECHNOLOGIES
Classification:	PERSONAL		26200 TOWN CENTER DR. #145
County:	OAKLAND COUNTY		NOVI, MI 48375
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$4,000	\$6,440	\$6,440	\$2,440
TAXABLE VALUE				
2012	\$4,000	\$6,440	\$6,440	\$2,440

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 1, 2012**

Docket Number: **154-12-0757**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-012-137	Property Owner:	COMAU INC./WISNE AUTOMATION
Classification:	PERSONAL		21000 TELEGRAPH
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$30,000	\$45,980	\$45,980	\$15,980
TAXABLE VALUE				
2012	\$30,000	\$45,980	\$45,980	\$15,980

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 1, 2012**

Docket Number: **154-12-0758**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-008-046	Property Owner:	LANDAU
Classification:	PERSONAL		41850 W. 11 MILE ROAD, # 202
County:	OAKLAND COUNTY		NOVI, MI 48375
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$3,260	\$3,260	\$3,260
TAXABLE VALUE				
2012	\$0	\$3,260	\$3,260	\$3,260

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 1, 2012**

Docket Number: **154-12-0759**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-009-167	Property Owner:	METRO SANITATION
Classification:	PERSONAL		22001 HOOVER
County:	OAKLAND COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,000	\$5,280	\$5,280	\$4,280
TAXABLE VALUE				
2012	\$1,000	\$5,280	\$5,280	\$4,280

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 1, 2012**

Docket Number: **154-12-0760**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-008-069	Property Owner:	YUKEN AMERICA INC.
Classification:	PERSONAL		40000 GRAND RIVER AVE. #108
County:	OAKLAND COUNTY		NOVI, MI 48375
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$18,180	\$61,350	\$61,350	\$43,170
TAXABLE VALUE				
2012	\$18,180	\$61,350	\$61,350	\$43,170

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 1, 2012

Docket Number: 154-12-0761

OAKLAND COUNTY
CITY OF PONTIAC

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-14-17-152-020	Property Owner:	CHRISTOPHER E. STRAIT & TRACIE L. KIPP
Classification:	REAL		185 W. YALE AVENUE
County:	OAKLAND COUNTY		PONTIAC, MI 48340-1865
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$14,160	\$29,080	\$29,080	\$14,920
2011	\$10,450	\$20,540	\$20,540	\$10,090
2012	\$9,130	\$18,810	\$18,810	\$9,680
TAXABLE VALUE				
2010	\$14,160	\$29,080	\$29,080	\$14,920
2011	\$10,450	\$20,540	\$20,540	\$10,090
2012	\$9,130	\$18,810	\$18,810	\$9,680

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 1, 2012**

Docket Number: **154-12-0762**
**OAKLAND COUNTY
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-14-33-277-004	Property Owner:	DESHAN ELAM
Classification:	REAL		301 PAYNE AVENUE
County:	OAKLAND COUNTY		PONTIAC, MI 48341
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$9,970	\$9,970	\$9,970
TAXABLE VALUE				
2012	\$0	\$9,970	\$9,970	\$9,970

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 1, 2012

Docket Number: 154-12-0763

OAKLAND COUNTY
CITY OF PONTIAC

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-14-27-355-027	Property Owner:	RENFORD TOWNSEND & TINA SHERROD
Classification:	REAL		44 S. MIDLAND
County:	OAKLAND COUNTY		PONTIAC, MI 48342
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$3,880	\$3,880	\$3,880
2012	\$0	\$3,100	\$3,100	\$3,100
TAXABLE VALUE				
2011	\$0	\$3,880	\$3,880	\$3,880
2012	\$0	\$3,100	\$3,100	\$3,100

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 1, 2012**

Docket Number: **154-12-0764**
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-99-00-220-045	Property Owner:	THE GODFATHER CIGAR & MARTINI LOUNGE INC
Classification:	PERSONAL		6876 N. ROCHESTER ROAD
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48306
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT A. DAWSON, ASSR.
School District:	ROCHESTER		1000 ROCHESTER HILLS DRIVE
			ROCHESTER, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$153,670	\$153,670	\$153,670
TAXABLE VALUE				
2011	\$0	\$153,670	\$153,670	\$153,670

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 1, 2012**

Docket Number: **154-12-0858**
**OAKLAND COUNTY
CITY OF ROYAL OAK**

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-99-00-012-111	Property Owner:	AQUENT
Classification:	PERSONAL		711 BOYLESTON STREET
County:	OAKLAND COUNTY		BOSTON, MA 02116
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 WILLIAMS STREET
			ROYAL OAK, MI 48068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$8,000	\$32,950	\$32,950	\$24,950
TAXABLE VALUE				
2012	\$8,000	\$32,950	\$32,950	\$24,950

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 1, 2012**

Docket Number: **154-12-0859**
**OAKLAND COUNTY
CITY OF ROYAL OAK**

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-99-00-012-187	Property Owner:	DRAEGER MEDICAL INC.
Classification:	PERSONAL		3125 QUARRY ROAD
County:	OAKLAND COUNTY		TELFORD, PA 18969
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 WILLIAMS STREET
			ROYAL OAK, MI 48068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$1,760	\$1,760	\$1,760
TAXABLE VALUE				
2012	\$0	\$1,760	\$1,760	\$1,760

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 1, 2012**

Docket Number: **154-12-0766**
OAKLAND COUNTY
CITY OF WIXOM

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-010-017	Property Owner:	COMCAST
Classification:	PERSONAL		49800 MARTIN DRIVE
County:	OAKLAND COUNTY		WIXOM, MI 48393
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$25,000	\$400,000	\$400,000	\$375,000
TAXABLE VALUE				
2011	\$25,000	\$400,000	\$400,000	\$375,000

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 1, 2012**

Docket Number: **154-12-0740**
OAKLAND COUNTY
LYON TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	K-99-00-004-012	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	OAKLAND COUNTY		NOVI, MI 48377
Assessment Unit:	LYON TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	NORTHVILLE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$162,810	\$201,120	\$201,120	\$38,310
TAXABLE VALUE				
2012	\$162,810	\$201,120	\$201,120	\$38,310

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 1, 2012**

Docket Number: **154-12-0741**
OAKLAND COUNTY
LYON TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	K-99-00-004-001	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	OAKLAND COUNTY		NOVI, MI 48377
Assessment Unit:	LYON TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$4,738,170	\$5,083,018	\$5,083,018	\$344,848

TAXABLE VALUE				
2012	\$4,738,170	\$5,083,018	\$5,083,018	\$344,848

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 1, 2012**

Docket Number: **154-12-0857**
OAKLAND COUNTY
ORION TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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-O-99-00-012-070	Property Owner:	GM-DI LEASING CORP.
Classification:	PERSONAL		PO BOX 9024
County:	OAKLAND COUNTY		DETROIT, MI 48202-9024
Assessment Unit:	ORION TWP.	Assessing Officer / Equalization Director:	
			DAVID M. HIEBER, ASSR.
School District:	LAKE ORION		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$12,510	\$12,510	\$12,510
TAXABLE VALUE				
2011	\$0	\$12,510	\$12,510	\$12,510

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 1, 2012

Docket Number: 154-12-0743

OAKLAND COUNTY

OXFORD TWP.

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-04-22-403-002	Property Owner:	LOUISE Z. TUTTLE
Classification:	REAL		221 CHANNEL VIEW COURT
County:	OAKLAND COUNTY		CAPE CARTERET, NC 28584
Assessment Unit:	OXFORD TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	OXFORD		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$31,840	\$31,840	\$31,840
2012	\$0	\$28,100	\$28,100	\$28,100
TAXABLE VALUE				
2011	\$0	\$31,590	\$31,590	\$31,590
2012	\$0	\$28,100	\$28,100	\$28,100

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 1, 2012**

Docket Number: **154-12-0744**
OAKLAND COUNTY
WEST BLOOMFIELD TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	X-99-13-000-004	Property Owner:	MIDWEST ORTHOTIC SERVICES LLC
Classification:	PERSONAL		17530 DUGDALE DRIVE
County:	OAKLAND COUNTY		SOUTH BEND, IN 46635-1583
Assessment Unit:	WEST BLOOMFIELD TWP.	Assessing Officer / Equalization Director:	LISA ANN HOBART, ASSR.
School District:	WEST BLOOMFIELD		4550 WALNUT LAKE ROAD
			WEST BLOOMFIELD, MI 48325-0130

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$760	\$760	\$760
TAXABLE VALUE				
2012	\$0	\$760	\$760	\$760

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 1, 2012**

Docket Number: **154-12-0767**
SAGINAW COUNTY
CITY OF SAGINAW

The State Tax Commission, at a meeting held on October 30, 2012, 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:	22-8003-67000	Property Owner:	NAVITAS LEASE CORPORATION
Classification:	PERSONAL		1909 ROUTE 70, STE. 302
County:	SAGINAW COUNTY		CHERRY HILL, NJ 08003
Assessment Unit:	CITY OF SAGINAW	Assessing Officer / Equalization Director:	LORI D. BROWN, ASSR.
School District:	SAGINAW CITY		1315 S. WASHINGTON AVENUE
			SAGINAW, MI 48601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$2,800	\$2,800	\$2,800
TAXABLE VALUE				
2012	\$0	\$2,800	\$2,800	\$2,800

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 1, 2012

Docket Number: 154-12-0769

SAINT CLAIR COUNTY
CITY OF MARYSVILLE

The State Tax Commission, at a meeting held on October 30, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-03-999-5013-000	Property Owner:	SALON CENTRIC PRO BEAUTY PARTNERS
Classification:	PERSONAL		2303 GRATIOT
County:	SAINT CLAIR COUNTY		MARYSVILLE, MI 48040
Assessment Unit:	CITY OF MARYSVILLE	Assessing Officer / Equalization Director:	ANN M. RATLIFF, ASSR.
School District:	MARYSVILLE		1111 DELAWARE AVE., BOX 389
			MARYSVILLE, MI 48040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$10,000	\$0	\$0	(\$10,000)
2012	\$10,000	\$0	\$0	(\$10,000)
TAXABLE VALUE				
2011	\$10,000	\$0	\$0	(\$10,000)
2012	\$10,000	\$0	\$0	(\$10,000)

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 1, 2012**

Docket Number: **154-12-0770**
VAN BUREN COUNTY
CITY OF SOUTH HAVEN

The State Tax Commission, at a meeting held on October 30, 2012, 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:	80-53-910-084-00	Property Owner:	ORION PROPERTIES SIXTEEN LLC
Classification:	PERSONAL		315 E, EISENHOWER PKY. # 212
County:	VAN BUREN COUNTY		ANN ARBOR, MI 48108
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	\$0	\$77,000	\$77,000	\$77,000
TAXABLE VALUE				
2011	\$0	\$77,000	\$77,000	\$77,000

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 1, 2012**

Docket Number: **154-12-0775**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on October 30, 2012, 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:	22994795.03	Property Owner:	HYDRO HEAVEN
Classification:	PERSONAL		13641 W. EIGHT MILE ROAD
County:	WAYNE COUNTY		DETROIT, MI 48235
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$4,070	\$4,070	\$4,070
2011	\$0	\$10,260	\$10,260	\$10,260
2012	\$0	\$8,750	\$8,750	\$8,750
TAXABLE VALUE				
2010	\$0	\$4,070	\$4,070	\$4,070
2011	\$0	\$10,260	\$10,260	\$10,260
2012	\$0	\$8,750	\$8,750	\$8,750

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 1, 2012

Docket Number: 154-12-0777
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on October 30, 2012, 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:	21991234.35	Property Owner:	ROBERT JAMES GOLF MANAGEMENT
Classification:	PERSONAL		PO BOX 82265
County:	WAYNE COUNTY		ROCHESTER, MI 48308
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$9,418	\$9,418	\$9,418
TAXABLE VALUE				
2011	\$0	\$9,418	\$9,418	\$9,418

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 1, 2012**

Docket Number: **154-12-0778**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 30, 2012, 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:	01990136.00	Property Owner:	URBAN SCIENCE APPLICATION INC.
Classification:	PERSONAL		200 REN CEN, 19TH FL.
County:	WAYNE COUNTY		DETROIT, MI 48243
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,409,930	\$3,155,800	\$3,155,800	\$1,745,870
TAXABLE VALUE				
2012	\$1,409,930	\$3,155,800	\$3,155,800	\$1,745,870

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 1, 2012**

Docket Number: **154-12-0779**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on October 30, 2012, 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:	25991074.25	Property Owner:	WINTHROP RESOURCES CORP.
Classification:	PERSONAL		11100 WAYZATA BLVD., #800
County:	WAYNE COUNTY		MINNETONKA, MN 55305-5525
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$237,360	\$278,230	\$278,230	\$40,870
TAXABLE VALUE				
2012	\$237,360	\$278,230	\$278,230	\$40,870

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 1, 2012**

Docket Number: **154-12-0835**
WAYNE COUNTY
CITY OF WOODHAVEN

The State Tax Commission, at a meeting held on October 30, 2012, 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:	82-59-999-00-1350-008	Property Owner:	LOWES HOME CENTERS INC. #2765
Classification:	PERSONAL		PO BOX 1000
County:	WAYNE COUNTY		MOORESVILLE, NC 28115
Assessment Unit:	CITY OF WOODHAVEN	Assessing Officer / Equalization Director:	CHRISTINE L. KUHN, ASSR.
School District:	WOODHAVEN		21869 WEST ROAD
			WOODHAVEN, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$1,020,700	\$1,090,250	\$1,090,250	\$69,550
TAXABLE VALUE				
2011	\$1,020,700	\$1,090,250	\$1,090,250	\$69,550

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

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 1, 2012**

Docket Number: **154-12-0860**
WAYNE COUNTY
CITY OF WYANDOTTE

The State Tax Commission, at a meeting held on October 30, 2012, 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: 57-012-10-0005-303 Classification: REAL County: WAYNE COUNTY Assessment Unit: CITY OF WYANDOTTE School District: WYANDOTTE	Property Owner: BRENDA F. SAMMONS 444 CEDAR STREET WYANDOTTE, MI 48192 Assessing Officer / Equalization Director: COLLEEN A. KEEHN, ASSR. 3131 BIDDLE AVENUE WYANDOTTE, MI 48192
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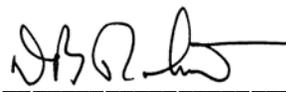
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$30,800	\$30,800	\$30,800
 TAXABLE VALUE				
2012	\$0	\$30,800	\$30,800	\$30,800

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 1, 2012**

Docket Number: **154-12-0773**
WAYNE COUNTY
SUMPTER TWP.

The State Tax Commission, at a meeting held on October 30, 2012, 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:	82-81-003-99-0012-705	Property Owner:	KEVIN JOHNSTON
Classification:	REAL		40160 WILLIS ROAD
County:	WAYNE COUNTY		BELLEVILLE, MI 48111
Assessment Unit:	SUMPTER TWP.	Assessing Officer / Equalization Director:	SUSAN L. IOTT-GARRISON, ASSR.
School District:	VAN BUREN		23480 SUMPTER ROAD
			BELLEVILLE, MI 48111

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$17,500	\$90,500	\$90,500	\$73,000
TAXABLE VALUE				
2012	\$17,500	\$90,500	\$90,500	\$73,000

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

