

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 December 13, 2012**

Docket Number: **154-12-1130**  
**ALLEGAN COUNTY  
CITY OF HOLLAND**

The State Tax Commission, at a meeting held on December 13, 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:	03-50-53-070-650	Property Owner:	GRAHAM PACKAGING COMPANY LP
Classification:	PERSONAL		2401 PLEASANT VALLEY ROAD
County:	ALLEGAN COUNTY		YORK, PA 17402
Assessment Unit:	CITY OF HOLLAND	Assessing Officer / Equalization Director:	DAVID VANDERHEIDE, ASSR.
School District:	HOLLAND		270 RIVER AVENUE
			HOLLAND, MI 49423

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$3,283,600	\$3,520,300	\$3,520,300	\$236,700
<b>TAXABLE VALUE</b>				
2012	\$3,283,600	\$3,520,300	\$3,520,300	\$236,700

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 December 13, 2012**

Docket Number: **154-12-1134**  
**ALLEGAN COUNTY**  
**HOPKINS TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	0310-900-045-00	Property Owner:	GREENLEAF COMPACTION INC.
Classification:	PERSONAL		PO BOX 802206
County:	ALLEGAN COUNTY		DALLAS, TX 75380-2206
Assessment Unit:	HOPKINS TWP.	Assessing Officer / Equalization Director:	MARK A. EVANS, ASSR.
School District:	WAYLAND UNION		1451 124TH AVENUE
			HOPKINS, MI 49328

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$7,755	\$7,755	\$7,755
2012	\$0	\$6,622	\$6,622	\$6,622
<b>TAXABLE VALUE</b>				
2011	\$0	\$7,755	\$7,755	\$7,755
2012	\$0	\$6,622	\$6,622	\$6,622

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1208**  
**ANTRIM COUNTY**  
**STAR TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	05-13-500-037-00	Property Owner:	GARY & RUTH KING
Classification:	REAL		10608 SHAWNEE TRAIL
County:	ANTRIM COUNTY		GAYLORD, MI 49735
Assessment Unit:	STAR TWP.	Assessing Officer / Equalization Director:	JAMES A. KELLER, ASSR.
School District:	ALBA		928 EDDY SCHOOL ROAD
			MANCELONA, MI 49659

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$1,500	\$12,800	\$12,800	\$11,300
2011	\$1,000	\$12,800	\$12,800	\$11,800
2012	\$1,000	\$12,300	\$12,300	\$11,300
<b>TAXABLE VALUE</b>				
2010	\$1,500	\$12,795	\$12,795	\$11,295
2011	\$1,000	\$12,800	\$12,800	\$11,800
2012	\$1,000	\$12,300	\$12,300	\$11,300

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1284**  
**CALHOUN COUNTY**  
**CITY OF ALBION**

The State Tax Commission, at a meeting held on December 13, 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:	13-51-012-469-00	Property Owner:	CHESTER & JOYCE TACKETT
Classification:	REAL		803 HUNTINGTON BLVD.
County:	CALHOUN COUNTY		ALBION, MI 49224
Assessment Unit:	CITY OF ALBION	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	ALBION		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$47,300	\$32,700	\$32,700	(\$14,600)
<b>TAXABLE VALUE</b>				
2012	\$45,436	\$32,700	\$32,700	(\$12,736)

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1135**  
**CALHOUN COUNTY**  
**CITY OF BATTLE CREEK**

The State Tax Commission, at a meeting held on December 13, 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:	0119-06-810-0	Property Owner:	SOMERSET CAPITAL GROUP LTD
Classification:	PERSONAL		612 WHEELERS FARMS ROAD
County:	CALHOUN COUNTY		MILFORD, CT 06461-1673
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$2,789,104	\$2,742,908	\$2,742,908	(\$46,196)
2011	\$2,435,160	\$2,393,242	\$2,393,242	(\$41,918)
2012	\$2,179,655	\$2,141,158	\$2,141,158	(\$38,497)
<b>TAXABLE VALUE</b>				
2010	\$2,789,104	\$2,742,908	\$2,742,908	(\$46,196)
2011	\$2,435,160	\$2,393,242	\$2,393,242	(\$41,918)
2012	\$2,179,655	\$2,141,158	\$2,141,158	(\$38,497)

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-0879**  
**CASS COUNTY**  
**ONTWA TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	14-090-300-002-00	Property Owner:	DUO-FORM REAL ESTATE CORP.
Classification:	REAL		69836 KRAUSE ROAD
County:	CASS COUNTY		EDWARDSBURG, MI 48116
Assessment Unit:	ONTWA TWP.	Assessing Officer / Equalization Director:	DOUGLAS A. BROUSSEAU, ASSR.
School District:	EDWARDSBURG		68651 OAK SPRINGS ROAD, BOX 706
			EDWARDSBURG, MI 49112

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2010	\$681,200	\$167,300	\$167,300	(\$513,900)
<b>TAXABLE VALUE</b>				
2010	\$681,200	\$167,300	\$167,300	(\$513,900)

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 December 13, 2012**

Docket Number: **154-12-1114**  
**GENESEE COUNTY**  
**CITY OF CLIO**

The State Tax Commission, at a meeting held on December 13, 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:	51-88-014-013	Property Owner:	IBM CREDIT LLC
Classification:	PERSONAL		150 KETTLE TOWN ROAD
County:	GENESEE COUNTY		SOUTHBURY, CT 06488
Assessment Unit:	CITY OF CLIO	Assessing Officer / Equalization Director:	CARRIE K. BOCK, ASSR.
School District:	CLIO		505 W. VIENNA STREET
			CLIO, MI 48420

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$3,500	\$3,500	\$3,500
<b>TAXABLE VALUE</b>				
2012	\$0	\$3,500	\$3,500	\$3,500

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 December 13, 2012**

Docket Number: **154-12-0880**  
**GENESEE COUNTY**  
**CITY OF FLINT**

The State Tax Commission, at a meeting held on December 13, 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-30805-6	Property Owner:	GENERAL ELECTRIC CAPITAL CORP.
Classification:	PERSONAL		PO BOX 3649
County:	GENESEE COUNTY		DANBURY, CT 06813-3649
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$151,200	\$14,200	\$14,200	(\$137,000)
<b>TAXABLE VALUE</b>				
2012	\$151,200	\$14,200	\$14,200	(\$137,000)

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 December 13, 2012**

Docket Number: **154-12-1225**  
**GENESEE COUNTY**  
**CITY OF FLINT**

The State Tax Commission, at a meeting held on December 13, 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-45006-5	Property Owner:	KNAPHEIDE TRUCK EQUIP. OF MI
Classification:	PERSONAL		P.O. BOX 3401
County:	GENESEE COUNTY		QUINCY, IL 62305
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$53,300	\$55,700	\$55,700	\$2,400
2012	\$48,500	\$50,700	\$50,700	\$2,200
<b>TAXABLE VALUE</b>				
2011	\$53,300	\$55,700	\$55,700	\$2,400
2012	\$48,500	\$50,700	\$50,700	\$2,200

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1226**  
**GENESEE COUNTY**  
**CITY OF FLINT**

The State Tax Commission, at a meeting held on December 13, 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-13701-4	Property Owner:	CHESTERFIELD FINANCIAL CORP.
Classification:	PERSONAL		P. O. BOX 309
County:	GENESEE COUNTY		CHESTERFIELD, MO 63006
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$2,400	\$0	\$0	(\$2,400)
2012	\$2,200	\$0	\$0	(\$2,200)
<b>TAXABLE VALUE</b>				
2011	\$2,400	\$0	\$0	(\$2,400)
2012	\$2,200	\$0	\$0	(\$2,200)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1165**  
**GENESEE COUNTY**  
**FLINT TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	07-84-896-606	Property Owner:	U.S. BANK NATIONAL ASSOCIATION
Classification:	PERSONAL		1310 MADRID STREET, STE. 100
County:	GENESEE COUNTY		MARSHALL, MN 56258
Assessment Unit:	FLINT TWP.	Assessing Officer / Equalization Director:	AMEDE O. HUNGERFORD, ASSR.
School District:	CARMEN-AINSWORTH		1490 S. DYE ROAD
			FLINT, MI 48532

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$61,000	\$64,600	\$64,600	\$3,600
<b>TAXABLE VALUE</b>				
2012	\$61,000	\$64,600	\$64,600	\$3,600

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1136**  
**GRAND TRAVERSE COUNTY**  
**EAST BAY TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	28-03-900-005-72	Property Owner:	CASTLE CARPET CARE LLC
Classification:	PERSONAL		PO BOX 5044
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49696
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,230	\$1,230	\$1,230
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,230	\$1,230	\$1,230

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 December 13, 2012**

Docket Number: **154-12-1137**  
**GRAND TRAVERSE COUNTY**  
**EAST BAY TWP.**

The State Tax Commission, at a meeting held on December 13, 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.

<p>Parcel Code: 28-03-900-109-02 Classification: PERSONAL County: GRAND TRAVERSE COUNTY Assessment Unit: EAST BAY TWP.  School District: TRAVERSE CITY</p>	<p>Property Owner: MR. BILL'S SHIRT CO. 228 E. FRONT STREET TRAVERSE CITY, MI 49684  Assessing Officer / Equalization Director: ROBERT O. VANDERMARK, ASSR. 400 BOARDMAN AVENUE TRAVERSE CITY, MI 49684</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$15,000	\$1,872	\$1,872	(\$13,128)
2011	\$16,800	\$1,852	\$1,852	(\$14,948)
2012	\$16,800	\$1,837	\$1,837	(\$14,963)
<b>TAXABLE VALUE</b>				
2010	\$14,955	\$1,872	\$1,872	(\$13,083)
2011	\$16,800	\$1,852	\$1,852	(\$14,948)
2012	\$16,800	\$1,837	\$1,837	(\$14,963)

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1173**  
**GRAND TRAVERSE COUNTY**  
**EAST BAY TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	28-03-900-004-40	Property Owner:	JACQUELINE SOUTHBY PHOTOGRAPHY LLC
Classification:	PERSONAL		4442 PROUTY ROAD
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49686
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$12,643	\$12,643	\$12,643
<b>TAXABLE VALUE</b>				
2012	\$0	\$12,643	\$12,643	\$12,643

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1218**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on December 13, 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:	33-20-90-41-037-500	Property Owner:	AM CLEANING INC.
Classification:	PERSONAL		8481 BASH STREET, STE. 1700
County:	INGHAM COUNTY		INDIANAPOLIS, IN 46250
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$3,000	\$3,000	\$3,000
<b>TAXABLE VALUE</b>				
2012	\$0	\$3,000	\$3,000	\$3,000

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 December 13, 2012**

Docket Number: **154-12-1221**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on December 13, 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:	33-20-90-43-662-300	Property Owner:	PODS ENTERPRISES INC.
Classification:	PERSONAL		5585 RIO VISTA DRIVE
County:	INGHAM COUNTY		CLEARWATER, FL 33760
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$200	\$200	\$200
<b>TAXABLE VALUE</b>				
2012	\$0	\$200	\$200	\$200

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1328**  
**INGHAM COUNTY**  
**DELHI CHARTER TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	33-25-05-20-253-028	Property Owner:	DOUG & JENNIFER IRVING
Classification:	REAL		1842 NIGHTINGALE DRIVE
County:	INGHAM COUNTY		HOLT, MICHIGAN 48842
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	NICOLE WILSON, ASSR.
School District:	HOLT		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$99,000	\$74,750	\$74,750	(\$24,250)
2012	\$83,400	\$69,000	\$69,000	(\$14,400)
<b>TAXABLE VALUE</b>				
2011	\$99,000	\$74,750	\$74,750	(\$24,250)
2012	\$83,400	\$69,000	\$69,000	(\$14,400)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1138**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	33-02-02-90-528-415	Property Owner:	UNITED ADVERTISING PUBLICATIONS INC.
Classification:	PERSONAL		150 GRANBY STREET
County:	INGHAM COUNTY		NORFOLK, VA 23510
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$100	\$0	\$0	(\$100)
<b>TAXABLE VALUE</b>				
2012	\$100	\$0	\$0	(\$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 December 13, 2012**

Docket Number: **154-12-1182**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	33-02-02-91-529-833	Property Owner:	METROPCS
Classification:	PERSONAL		100 CONGRESS AVE., STE. 1900
County:	INGHAM COUNTY		AUSTIN, TX 78701
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$15,700	\$15,700	\$15,700
<b>TAXABLE VALUE</b>				
2012	\$0	\$15,700	\$15,700	\$15,700

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 December 13, 2012**

Docket Number: **154-12-1189**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	33-02-02-90-529-628	Property Owner:	LEAP FORWARD LLC
Classification:	PERSONAL		2310 SCIENCE PARKWAY
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$16,500	\$16,500	\$16,500
<b>TAXABLE VALUE</b>				
2012	\$0	\$16,500	\$16,500	\$16,500

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 December 13, 2012**

Docket Number: **154-12-1201**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	33-02-02-90-529-627	Property Owner:	VENTANA MEDICAL SYSTEMS INC.
Classification:	PERSONAL		PO BOX 7
County:	INGHAM COUNTY		SOUTH BEND, IN 46624-0007
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$38,500	\$38,500	\$38,500
<b>TAXABLE VALUE</b>				
2012	\$0	\$38,500	\$38,500	\$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 December 13, 2012**

Docket Number: **154-12-0925**  
**JACKSON COUNTY**  
**SANDSTONE TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	000-07-14-200-005-00	Property Owner:	CHUCK E. WALLING
Classification:	REAL		4700 BAILEY ROAD RT # 8
County:	JACKSON COUNTY		JACKSON, MI 49201
Assessment Unit:	SANDSTONE TWP.	Assessing Officer / Equalization Director:	KARL A. SCHMIDT, ASSR.
School District:	NORTHWEST		16584 CRAVER ROAD
			SPRINGPORT, MI 49284

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$5,259	\$5,259	\$5,259
<b>TAXABLE VALUE</b>				
2012	\$0	\$2,767	\$2,767	\$2,767

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1091**  
**JACKSON COUNTY**  
**WATERLOO TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	000-05-15-351-004-06	Property Owner:	WILLIAM & CYNTHIA HARRISON
Classification:	REAL		13210 WATERLOO - MUNITH
County:	JACKSON COUNTY		GRASS LAKE, MI 49240
Assessment Unit:	WATERLOO TWP.	Assessing Officer / Equalization Director:	HEIDI S. ROENICKE, ASSR.
School District:	STOCKBRIDGE		P.O. BOX 360
			WILLIAMSTON, MI 48895

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$96,950	\$86,260	\$86,260	(\$10,690)
<b>TAXABLE VALUE</b>				
2010	\$96,950	\$86,260	\$86,260	(\$10,690)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-0193**  
**KALKASKA COUNTY**  
**COLDSPRINGS TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	005-900-028-00	Property Owner:	ANR STORAGE COMPANY
Classification:	PERSONAL		PO BOX 2168
County:	KALKASKA COUNTY		HOUSTON, TX 77252-2168
Assessment Unit:	COLDSPRINGS TWP.	Assessing Officer / Equalization Director:	DAVID B. GRIMM, ASSR.
School District:	KALKASKA		5893 WAY RD. N.W.
			RAPID CITY, MI 49676

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$45,500	\$743,642	\$743,642	\$698,142
<b>TAXABLE VALUE</b>				
2011	\$45,500	\$743,642	\$743,642	\$698,142

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1296**  
**KENT COUNTY**  
**ALGOMA TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	41-50-12-020-674	Property Owner:	STORAGE PROS
Classification:	PERSONAL		32255 NORTHWESTERN, # 280
County:	KENT COUNTY		FARMINGTON HILLS, MI 48334
Assessment Unit:	ALGOMA TWP.	Assessing Officer / Equalization Director:	JASON R. ROSENZWEIG, ASSR.
School District:	CEDAR SPRINGS		10531 ALGOMA AVENUE
			ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$3,800	\$0	\$0	(\$3,800)
<b>TAXABLE VALUE</b>				
2012	\$3,800	\$0	\$0	(\$3,800)

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 December 13, 2012**

Docket Number: **154-12-1297**  
**KENT COUNTY**  
**ALGOMA TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	41-50-12-020-217	Property Owner:	EXIT 76 CORPORATION
Classification:	PERSONAL		2696 CHICAGO DRIVE SW
County:	KENT COUNTY		WYOMING, MI 49509
Assessment Unit:	ALGOMA TWP.	Assessing Officer / Equalization Director:	JASON R. ROSENZWEIG, ASSR.
School District:	ROCKFORD		10531 ALGOMA AVENUE
			ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$37,700	\$31,300	\$31,300	(\$6,400)
<b>TAXABLE VALUE</b>				
2012	\$37,700	\$31,300	\$31,300	(\$6,400)

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 December 13, 2012**

Docket Number: **154-12-1298**  
**KENT COUNTY**  
**ALGOMA TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	41-50-12-020-067	Property Owner:	GRAND TRAILER INC.
Classification:	PERSONAL		751 INDIAN LAKES ROAD NE
County:	KENT COUNTY		SPARTA, MI 49345-9500
Assessment Unit:	ALGOMA TWP.	Assessing Officer / Equalization Director:	JASON R. ROSENZWEIG, ASSR.
School District:	SPARTA		10531 ALGOMA AVENUE
			ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$10,000	\$7,500	\$7,500	(\$2,500)

<b>TAXABLE VALUE</b>				
2012	\$10,000	\$7,500	\$7,500	(\$2,500)

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 December 13, 2012**

Docket Number: **154-12-1326**  
**KENT COUNTY**  
**ALGOMA TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	41-50-12-020-697	Property Owner:	NORTHSIDE EXCAVATING LLC
Classification:	PERSONAL		975 TOWERING OAKS
County:	KENT COUNTY		COMSTOCK PARK, MI 49321
Assessment Unit:	ALGOMA TWP.	Assessing Officer / Equalization Director:	JASON R. ROSENZWEIG, ASSR.
School District:	SPARTA		10531 ALGOMA AVENUE
			ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$13,700	\$13,700	\$13,700
<b>TAXABLE VALUE</b>				
2011	\$0	\$13,700	\$13,700	\$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 December 13, 2012**

Docket Number: **154-12-1327**  
**KENT COUNTY**  
**ALGOMA TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	41-50-12-020-633	Property Owner:	DONALD ROSS JR.
Classification:	PERSONAL		7965 GLENWOOD POND
County:	KENT COUNTY		ALTO, MI 49302
Assessment Unit:	ALGOMA TWP.	Assessing Officer / Equalization Director:	JASON R. ROSENZWEIG, ASSR.
School District:	SPARTA		10531 ALGOMA AVENUE
			ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$40,300	\$0	\$0	(\$40,300)
<b>TAXABLE VALUE</b>				
2011	\$40,300	\$0	\$0	(\$40,300)

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 December 13, 2012**

Docket Number: **154-12-1120**  
**KENT COUNTY**  
**ALPINE TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	40-50-13-020-127	Property Owner:	SOUTHLAND ON ALPINE LLC
Classification:	PERSONAL		1259 28TH STREET SW
County:	KENT COUNTY		WYOMING, MI 49509
Assessment Unit:	ALPINE TWP.	Assessing Officer / Equalization Director:	ELIZABETH A. KEELING, ASSR.
School District:	KENOWA HILLS		5255 ALPINE AVENUE N.W
			COMSTOCK PARK, MI 49321

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$145,900	\$33,302	\$33,302	(\$112,598)
<b>TAXABLE VALUE</b>				
2012	\$145,900	\$33,302	\$33,302	(\$112,598)

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1139**  
**KENT COUNTY**  
**CITY OF CEDAR SPRINGS**

The State Tax Commission, at a meeting held on December 13, 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:	41-50-37-020-008	Property Owner:	DR. SCOTT SCHOMAKER, OD
Classification:	PERSONAL		26 S. MAIN STREET NE
County:	KENT COUNTY		CEDAR SPRINGS, MI 49319-0683
Assessment Unit:	CITY OF CEDAR SPRINGS	Assessing Officer / Equalization Director:	DEBRA S. RASHID, ASSR.
School District:	CEDAR SPRINGS		66 S. MAIN STREET, BOX 310
			CEDAR SPRINGS, MI 49319

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$4,200	\$5,200	\$5,200	\$1,000
<b>TAXABLE VALUE</b>				
2012	\$4,200	\$5,200	\$5,200	\$1,000

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 December 13, 2012**

Docket Number: **154-12-1202**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on December 13, 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:	41-01-51-113-249	Property Owner:	KINDEL FURNITURE
Classification:	PERSONAL		4047 EASTERN AVENUE SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GODWIN HEIGHTS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$20,000	\$64,700	\$64,700	\$44,700
<b>TAXABLE VALUE</b>				
2012	\$20,000	\$64,700	\$64,700	\$44,700

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 December 13, 2012**

Docket Number: **154-12-1140**  
**KENT COUNTY**  
**CITY OF WALKER**

The State Tax Commission, at a meeting held on December 13, 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:	41-50-86-009-520	Property Owner:	FRANK'S CARVING
Classification:	PERSONAL		430 CUMMINGS AVENUE NW
County:	KENT COUNTY		WALKER, MI 49534
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	KENOWA HILLS		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$45,000	\$47,000	\$47,000	\$2,000
<b>TAXABLE VALUE</b>				
2012	\$45,000	\$47,000	\$47,000	\$2,000

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 December 13, 2012**

Docket Number: **154-12-1129**  
**KENT COUNTY**  
**GRAND RAPIDS TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	41-50-21-021-714	Property Owner:	GRAND RAPIDS HAND
Classification:	PERSONAL		1787 GRAND RIDGE CT NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	GRAND RAPIDS TWP.	Assessing Officer / Equalization Director:	ROBIN L. ROTHLEY, ASSR.
School District:	FOREST HILLS		1836 E. BELTLINE, NE
			GRAND RAPIDS, MI 49525

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$3,300	\$0	\$0	(\$3,300)
<b>TAXABLE VALUE</b>				
2010	\$3,300	\$0	\$0	(\$3,300)

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 December 13, 2012**

Docket Number: **154-12-1131**  
**KENT COUNTY**  
**GRAND RAPIDS TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	41-50-21-003-637	Property Owner:	POLYNESIAN HOME CENTER
Classification:	PERSONAL		3440 PLAINFIELD AVE, NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	GRAND RAPIDS TWP.	Assessing Officer / Equalization Director:	ROBIN L. ROTHLEY, ASSR.
School District:	NORTHVIEW		1836 E. BELTLINE, NE
			GRAND RAPIDS, MI 49525

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$13,500	\$8,286	\$8,286	(\$5,214)

<b>TAXABLE VALUE</b>				
2012	\$13,500	\$8,286	\$8,286	(\$5,214)

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1209**  
**KENT COUNTY**  
**GRAND RAPIDS TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	41-14-09-277-055	Property Owner:	MATTHEW & JENNIFER KIRKWOOD
Classification:	REAL		2280 BEATRICE DRIVE NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49505
Assessment Unit:	GRAND RAPIDS TWP.	Assessing Officer / Equalization Director:	ROBIN L. ROTHLEY, ASSR.
School District:	FOREST HILLS		1836 E. BELTLINE, NE
			GRAND RAPIDS, MI 49525

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$130,600	\$125,800	\$125,800	(\$4,800)
<b>TAXABLE VALUE</b>				
2010	\$118,942	\$118,942	\$118,942	\$0

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

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

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

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



Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012

Docket Number: 154-12-1295  
MACOMB COUNTY  
BRUCE TWP.

The State Tax Commission, at a meeting held on December 13, 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:	14-01-31-301-015	Property Owner:	LEO AND REBECCA GEMELLI
Classification:	REAL		133 EAST POND DRIVE
County:	MACOMB COUNTY		ROMEO, MI 48065
Assessment Unit:	BRUCE TWP.	Assessing Officer / Equalization Director:	LISA C. GRIFFIN, ASSR.
School District:	ROMEO		223 E. GATES
			ROMEO, MI 48065

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$27,800	\$333,850	\$333,850	\$306,050
 <b>TAXABLE VALUE</b>				
2012	\$27,800	\$333,850	\$333,850	\$306,050

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

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

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

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

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

  
\_\_\_\_\_  
Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1335**  
**MACOMB COUNTY**  
**BRUCE TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	14-01-90-001-019	Property Owner:	AMERICA'S WATER HEATER RENTALS LLC
Classification:	PERSONAL		200 WEST RIVER DRIVE
County:	MACOMB COUNTY		ST. CHARLES, IL 60174
Assessment Unit:	BRUCE TWP.	Assessing Officer / Equalization Director:	LISA C. GRIFFIN, ASSR.
School District:	ROMEO		223 E. GATES
			ROMEO, MI 48065

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,120	\$1,120	\$1,120
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,120	\$1,120	\$1,120

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1238**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 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.

<p>Parcel Code: 14-03-204-025 Classification: REAL County: MACOMB COUNTY Assessment Unit: CITY OF ST. CLAIR SHORES  School District: LAKESHORE</p>	<p>Property Owner: MARGARET GILES 3301 COUNTRY CLUB DRIVE ST. CLAIR SHORES, MI 48082  Assessing Officer / Equalization Director: TERI L. SOCIA, ASSR. 27600 JEFFERSON CIRCLE DRIVE ST. CLAIR SHORES, MI 48081</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$40,700	\$36,300	\$36,300	(\$4,400)
2011	\$31,900	\$28,100	\$28,100	(\$3,800)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)
<b>TAXABLE VALUE</b>				
2010	\$40,700	\$36,300	\$36,300	(\$4,400)
2011	\$31,900	\$28,100	\$28,100	(\$3,800)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)

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 December 13, 2012**

Docket Number: **154-12-1239**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 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:	14-03-204-096	Property Owner:	JOHN GOUIN
Classification:	REAL		3618 COUNTRY CLUB DRIVE
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$44,000	\$39,100	\$39,100	(\$4,900)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)
<b>TAXABLE VALUE</b>				
2010	\$44,000	\$39,100	\$39,100	(\$4,900)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)

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 December 13, 2012**

Docket Number: **154-12-1240**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 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:	14-03-204-060	Property Owner:	CHARLES JOHNSTON
Classification:	REAL		3418 COUNTRY CLUB DRIVE
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$31,600	\$30,600	\$30,600	(\$1,000)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)
<b>TAXABLE VALUE</b>				
2011	\$31,600	\$30,600	\$30,600	(\$1,000)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)

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 December 13, 2012**

Docket Number: **154-12-1241**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 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:	14-03-204-042	Property Owner:	CHARLOTTE ST. JOHN
Classification:	REAL		3318 COUNTRY CLUB DRIVE
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$40,700	\$36,300	\$36,300	(\$4,400)
2011	\$31,900	\$28,100	\$28,100	(\$3,800)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)
<b>TAXABLE VALUE</b>				
2010	\$40,700	\$36,300	\$36,300	(\$4,400)
2011	\$31,900	\$28,100	\$28,100	(\$3,800)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)

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 December 13, 2012**

Docket Number: **154-12-1289**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 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:	14-03-204-078	Property Owner:	JAMES PELLETIER & ROBERT KOSMECKI
Classification:	REAL		3518 COUNTRY CLUB DRIVE
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$34,700	\$30,600	\$30,600	(\$4,100)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)
<b>TAXABLE VALUE</b>				
2011	\$34,700	\$30,600	\$30,600	(\$4,100)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)

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 December 13, 2012**

Docket Number: **154-12-1299**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 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: 14-34-480-008 Classification: REAL County: MACOMB COUNTY Assessment Unit: CITY OF ST. CLAIR SHORES  School District: SOUTH LAKE	Property Owner: JAMES B. KELLY 23142 ROSEDALE COURT N ST. CLAIR SHORES, MI 48080  Assessing Officer / Equalization Director: TERI L. SOCIA, ASSR. 27600 JEFFERSON CIRCLE DRIVE ST. CLAIR SHORES, MI 48081
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$65,000	\$61,800	\$61,800	(\$3,200)
2011	\$57,800	\$54,900	\$54,900	(\$2,900)
2012	\$60,700	\$57,200	\$57,200	(\$3,500)
<b>TAXABLE VALUE</b>				
2010	\$65,000	\$61,800	\$61,800	(\$3,200)
2011	\$57,800	\$54,900	\$54,900	(\$2,900)
2012	\$59,300	\$56,300	\$56,300	(\$3,000)

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.

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1311**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 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:	37-52-390-000	Property Owner:	GREAT LAKES YACHT CLUB
Classification:	PERSONAL		23900 JEFFERSON
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48080
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES,MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$17,000	\$28,700	\$28,700	\$11,700
<b>TAXABLE VALUE</b>				
2012	\$17,000	\$28,700	\$28,700	\$11,700

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 December 13, 2012**

Docket Number: **154-12-1283**  
**MACOMB COUNTY**  
**CITY OF STERLING HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	10-04-326-034-003	Property Owner:	RAPID MACHINE INC
Classification:	PERSONAL		43738 MERRILL ROAD
County:	MACOMB COUNTY		STERLING HEIGHTS, MI 48314-2172
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	DWAYNE G. MCLACHLAN, ASSR.
School District:	UTICA		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>
<b>ASSESSED VALUE</b>				
2012	\$22,200	\$30,550	\$30,550	\$8,350
<b>TAXABLE VALUE</b>				
2012	\$22,200	\$30,550	\$30,550	\$8,350

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1132**  
**MACOMB COUNTY  
CITY OF WARREN**

The State Tax Commission, at a meeting held on December 13, 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:	99-04-555-318	Property Owner:	DELL EQUIPMENT FUNDING
Classification:	PERSONAL		ONE 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:	CENTERLINE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,450	\$1,450	\$1,450
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,450	\$1,450	\$1,450

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1141**  
**MACOMB COUNTY  
CITY OF WARREN**

The State Tax Commission, at a meeting held on December 13, 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:	99-01-163-318	Property Owner:	CH INVESTMENTS LLC
Classification:	PERSONAL		6780 19 1/2 MILE ROAD
County:	MACOMB COUNTY		STERLING HEIGHTS, MI 48314
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$4,500	\$4,500	\$4,500
2011	\$0	\$4,050	\$4,050	\$4,050
2012	\$0	\$3,675	\$3,675	\$3,675
<b>TAXABLE VALUE</b>				
2010	\$0	\$4,500	\$4,500	\$4,500
2011	\$0	\$4,050	\$4,050	\$4,050
2012	\$0	\$3,675	\$3,675	\$3,675

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1142**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on December 13, 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:	99-01-167-010	Property Owner:	ESTATE OF IFC CREDIT CORP.
Classification:	PERSONAL		1611 N. I-35E, STE. 428
County:	MACOMB COUNTY		CARROLLTON, TX 75006
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$2,742	\$2,742	\$2,742
2011	\$0	\$2,357	\$2,357	\$2,357
2012	\$0	\$2,100	\$2,100	\$2,100
<b>TAXABLE VALUE</b>				
2010	\$0	\$2,742	\$2,742	\$2,742
2011	\$0	\$2,357	\$2,357	\$2,357
2012	\$0	\$2,100	\$2,100	\$2,100

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued December 13, 2012

Docket Number: 154-12-1143

MACOMB COUNTY

CITY OF WARREN

The State Tax Commission, at a meeting held on December 13, 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:	99-02-398-677	Property Owner:	ESTATE OF IFC CREDIT CORP.
Classification:	PERSONAL		1611 N. I-35E, STE. 428
County:	MACOMB COUNTY		CARROLLTON, TX 75006
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$2,742	\$2,742	\$2,742
2011	\$0	\$2,357	\$2,357	\$2,357
2012	\$0	\$2,100	\$2,100	\$2,100
<b>TAXABLE VALUE</b>				
2010	\$0	\$2,742	\$2,742	\$2,742
2011	\$0	\$2,357	\$2,357	\$2,357
2012	\$0	\$2,100	\$2,100	\$2,100

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1144**  
**MACOMB COUNTY  
CITY OF WARREN**

The State Tax Commission, at a meeting held on December 13, 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:	99-06-932-405	Property Owner:	ESTATE OF IFC CREDIT CORP.
Classification:	PERSONAL		1611 N. I-35E, STE. 428
County:	MACOMB COUNTY		CARROLLTON, TX 75006
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)
<b>ASSESSED VALUE</b>				
2010	\$0	\$2,744	\$2,744	\$2,744
2011	\$0	\$2,357	\$2,357	\$2,357
2012	\$0	\$2,100	\$2,100	\$2,100
<b>TAXABLE VALUE</b>				
2010	\$0	\$2,744	\$2,744	\$2,744
2011	\$0	\$2,357	\$2,357	\$2,357
2012	\$0	\$2,100	\$2,100	\$2,100

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1203**  
**MACOMB COUNTY  
CITY OF WARREN**

The State Tax Commission, at a meeting held on December 13, 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:	99-01-163-215	Property Owner:	C S A FINANCIAL CORPORATION
Classification:	PERSONAL		343 COMMERCIAL STREET
County:	MACOMB COUNTY		BOSTON, MA 02109
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$547,200	\$547,200	\$547,200
<b>TAXABLE VALUE</b>				
2012	\$0	\$547,200	\$547,200	\$547,200

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1215**  
**MACOMB COUNTY**  
**CLINTON TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	16-11-53-601-700	Property Owner:	HANSEN BEVERAGE CO.
Classification:	PERSONAL		550 MONICA CIRCLE, SUITE 201
County:	MACOMB COUNTY		CORONA, CA 92880-5496
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	L'ANSE CREUSE		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$8,500	\$26,400	\$26,400	\$17,900
<b>TAXABLE VALUE</b>				
2012	\$8,500	\$26,400	\$26,400	\$17,900

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 December 13, 2012**

Docket Number: **154-12-1216**  
**MACOMB COUNTY**  
**CLINTON TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	16-11-47-500-180	Property Owner:	TOP CRAFT TOOL INC
Classification:	PERSONAL		33674 GIFTOS
County:	MACOMB COUNTY		CLINTON TOWNSHIP, MI 48036
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	MOUNT CLEMENS		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$81,800	\$115,600	\$115,600	\$33,800
<b>TAXABLE VALUE</b>				
2012	\$81,800	\$115,600	\$115,600	\$33,800

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 December 13, 2012**

Docket Number: **154-12-1228**  
**MACOMB COUNTY**  
**CLINTON TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	16-11-48-205-650	Property Owner:	WRIGHT & FILIPPIS
Classification:	PERSONAL		2845 CROOKS ROAD
County:	MACOMB COUNTY		ROCHESTER HILLS, MI 48309-3661
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	CHIPPEWA VALLEY		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$20,300	\$30,200	\$30,200	\$9,900
<b>TAXABLE VALUE</b>				
2012	\$20,300	\$30,200	\$30,200	\$9,900

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 December 13, 2012**

Docket Number: **154-12-1336**  
**MACOMB COUNTY**  
**CLINTON TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	16-11-33-302-007	Property Owner:	KATHERINE YUSCHAK
Classification:	REAL		33495 LOUISE
County:	MACOMB COUNTY		CLINTON TOWNSHIP, MI 48033
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	FRASER		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$52,500	\$51,000	\$51,000	(\$1,500)
<b>TAXABLE VALUE</b>				
2010	\$52,500	\$51,000	\$51,000	(\$1,500)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1229**  
**MACOMB COUNTY**  
**MACOMB TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	09-79-20371-1	Property Owner:	LARRY R. OSIWALA & ASSOCIATES
Classification:	PERSONAL		20371 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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2011	\$1,500	\$7,360	\$7,360	\$5,860
2012	\$2,000	\$13,960	\$13,960	\$11,960
<b>TAXABLE VALUE</b>				
2011	\$1,500	\$7,360	\$7,360	\$5,860
2012	\$2,000	\$13,960	\$13,960	\$11,960

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1230**  
**MACOMB COUNTY**  
**SHELBY TWP.**

The State Tax Commission, at a meeting held on December 13, 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: 23-07-24-427-011 Classification: PERSONAL County: MACOMB COUNTY Assessment Unit: SHELBY TWP.  School District: UTICA	Property Owner: GIOVANNI FERRAZZO 15164 COMMERCIAL SHELBY TOWNSHIP, MI 48315  Assessing Officer / Equalization Director: MATTHEW J. SCHMIDT, ASSR. 52700 VAN DYKE SHELBY TWP., MI 48316-3572
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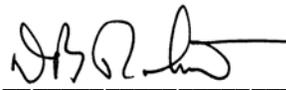
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$41,610	\$379,570	\$379,570	\$337,960
 <b>TAXABLE VALUE</b>				
2012	\$41,610	\$379,570	\$379,570	\$337,960

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

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

If excess taxes have been paid as a 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.

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1231**  
**MACOMB COUNTY**  
**SHELBY TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	23-07-05-376-006	Property Owner:	T & B JABIRO LLC
Classification:	REAL		55150 SHELBY ROAD
County:	MACOMB COUNTY		SHELBY TOWNSHIP, MI 48316
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$122,950	\$133,670	\$133,670	\$10,720
<b>TAXABLE VALUE</b>				
2012	\$122,950	\$133,670	\$133,670	\$10,720

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1217**  
**MARQUETTE COUNTY  
CITY OF MARQUETTE**

The State Tax Commission, at a meeting held on December 13, 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:	9640415	Property Owner:	ELKS LODGE 405 BPOE
Classification:	PERSONAL		127 N FRONT ST
County:	MARQUETTE COUNTY		MARQUETTE, MI 49855
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)
<b>ASSESSED VALUE</b>				
2010	\$75,200	\$9,200	\$9,200	(\$66,000)
2011	\$82,700	\$8,700	\$8,700	(\$74,000)
2012	\$84,900	\$7,900	\$7,900	(\$77,000)
<b>TAXABLE VALUE</b>				
2010	\$75,200	\$9,200	\$9,200	(\$66,000)
2011	\$82,700	\$8,700	\$8,700	(\$74,000)
2012	\$84,900	\$7,900	\$7,900	(\$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 December 13, 2012**

Docket Number: **154-12-1145**  
**MONROE COUNTY**  
**BEDFORD TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	5802-800-082-12	Property Owner:	NUCO LTD TACO BELL #26441
Classification:	PERSONAL		8571 FOXWOOD COURT, STE. A
County:	MONROE COUNTY		YOUNGSTOWN, OH 44514-4313
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	CHRISTOPHER R. RENIUS, ASSR.
School District:	BEDFORD		8100 JACKMAN
			TEMPERANCE, MI 48182

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$75,000	\$135,460	\$135,460	\$60,460
<b>TAXABLE VALUE</b>				
2012	\$75,000	\$135,460	\$135,460	\$60,460

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1125**  
**MUSKEGON COUNTY**  
**CITY OF MUSKEGON**

The State Tax Commission, at a meeting held on December 13, 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:	61-24-900-351-0230-00	Property Owner:	KL INDUSTRIES
Classification:	PERSONAL		1790 SUNDOLPHIN
County:	MUSKEGON COUNTY		MUSKEGON, MI 49444
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	ORCHARD VIEW		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$1,459,100	\$1,838,500	\$1,838,500	\$379,400
<b>TAXABLE VALUE</b>				
2011	\$1,459,100	\$1,838,500	\$1,838,500	\$379,400

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 December 13, 2012**

Docket Number: **154-12-1126**  
**MUSKEGON COUNTY**  
**CITY OF MUSKEGON**

The State Tax Commission, at a meeting held on December 13, 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:	61-24-982-207-0069-00	Property Owner:	AMERIFORM INC.
Classification:	PERSONAL-IFT		1790 SUNDOLPHIN
County:	MUSKEGON COUNTY		MUSKEGON, MI 49444
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	ORCHARD VIEW		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$1,838,800	\$33,000	\$33,000	(\$1,805,800)
<b>TAXABLE VALUE</b>				
2011	\$1,838,800	\$33,000	\$33,000	(\$1,805,800)

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 December 13, 2012**

Docket Number: **154-12-1127**  
**MUSKEGON COUNTY**  
**CITY OF MUSKEGON**

The State Tax Commission, at a meeting held on December 13, 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:	61-24-982-204-0032-00	Property Owner:	AMERIFORM INC.
Classification:	PERSONAL-IFT		1790 SUNDOLPHIN
County:	MUSKEGON COUNTY		MUSKEGON, MI 49444
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	ORCHARD VIEW		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$158,100	\$140,700	\$140,700	(\$17,400)
<b>TAXABLE VALUE</b>				
2011	\$158,100	\$140,700	\$140,700	(\$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 December 13, 2012**

Docket Number: **154-12-1242**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on December 13, 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:	02-99-00-007-005	Property Owner:	MORGAN MACHINING LLC
Classification:	PERSONAL		2760 AUBURN RD
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	AVONDALE		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$51,160	\$76,450	\$76,450	\$25,290
<b>TAXABLE VALUE</b>				
2012	\$51,160	\$76,450	\$76,450	\$25,290

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1243**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on December 13, 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:	02-99-00-011-182	Property Owner:	HEARTLAND FOOD PRODUCTS INC.
Classification:	PERSONAL		1900 WEST 47TH PLACE, SUITE 302
County:	OAKLAND COUNTY		WESTWOOD, KS 66205
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,660	\$1,660	\$1,660
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,660	\$1,660	\$1,660

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1244**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on December 13, 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:	02-99-00-012-180	Property Owner:	NAVISTAS LEASE CORP.
Classification:	PERSONAL		1909 ROUTE 70 EAST, STE 302
County:	OAKLAND COUNTY		CHERRY HILL, NJ 08003
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$25,300	\$25,300	\$25,300
<b>TAXABLE VALUE</b>				
2012	\$0	\$25,300	\$25,300	\$25,300

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 December 13, 2012**

Docket Number: **154-12-1245**  
**OAKLAND COUNTY**  
**CITY OF BIRMINGHAM**

The State Tax Commission, at a meeting held on December 13, 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:	08-99-01-008-786	Property Owner:	FULLER CENTRAL PARK PROPERTIES
Classification:	PERSONAL		112 PEABODY STREET
County:	OAKLAND COUNTY		BIRMINGHAM, MI 48009
Assessment Unit:	CITY OF BIRMINGHAM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	BIRMINGHAM		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$136,130	\$213,230	\$213,230	\$77,100
<b>TAXABLE VALUE</b>				
2012	\$136,130	\$213,230	\$213,230	\$77,100

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 December 13, 2012**

Docket Number: **154-12-1246**  
**OAKLAND COUNTY  
CITY OF CLAWSON**

The State Tax Commission, at a meeting held on December 13, 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:	16-99-00-004-014	Property Owner:	CREATIVE SOLUTIONS GROUP INC.
Classification:	PERSONAL		1250 N CROOKS ROAD
County:	OAKLAND COUNTY		CLAWSON, MI 48017
Assessment Unit:	CITY OF CLAWSON	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	CLAWSON CITY		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$108,610	\$139,310	\$139,310	\$30,700

<b>TAXABLE VALUE</b>				
2012	\$108,610	\$139,310	\$139,310	\$30,700

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 December 13, 2012**

Docket Number: **154-12-1247**  
**OAKLAND COUNTY  
CITY OF CLAWSON**

The State Tax Commission, at a meeting held on December 13, 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:	16-99-00-007-016	Property Owner:	BLACK LOTUS BREWING CO LLC
Classification:	PERSONAL		1 E 14 MILE ROAD
County:	OAKLAND COUNTY		CLAWSON, MI 48017
Assessment Unit:	CITY OF CLAWSON	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	CLAWSON CITY		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$56,810	\$105,150	\$105,150	\$48,340
<b>TAXABLE VALUE</b>				
2012	\$56,810	\$105,150	\$105,150	\$48,340

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1248**  
**OAKLAND COUNTY  
CITY OF FARMINGTON**

The State Tax Commission, at a meeting held on December 13, 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:	20-99-00-879-022	Property Owner:	STATE FARM MUTUAL AUTO INS. CO.
Classification:	PERSONAL		ONE STATE FARM PLAZA
County:	OAKLAND COUNTY		BLOOMINGTON, IL 61710
Assessment Unit:	CITY OF FARMINGTON	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	FARMINGTON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$4,340	\$5,990	\$5,990	\$1,650
<b>TAXABLE VALUE</b>				
2012	\$4,340	\$5,990	\$5,990	\$1,650

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1198**  
**OAKLAND COUNTY**  
**CITY OF FARMINGTON HILLS**

The State Tax Commission, at a meeting held on December 13, 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:	22-99-82-314-218	Property Owner:	JANI-KING OF MICHIGAN
Classification:	PERSONAL		16885 DALLAS PKY.
County:	OAKLAND COUNTY		ADDISON, TX 75001
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$11,370	\$11,370	\$11,370
<b>TAXABLE VALUE</b>				
2012	\$0	\$11,370	\$11,370	\$11,370

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

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

If excess taxes have been paid as a 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 December 13, 2012

Docket Number: 154-12-1249  
OAKLAND COUNTY  
CITY OF HAZEL PARK

The State Tax Commission, at a meeting held on December 13, 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:	28-99-17-960-007	Property Owner:	AMCOL CORPORATION
Classification:	PERSONAL		21435 DEQUINDRE
County:	OAKLAND COUNTY		HAZEL PARK, MI 48030
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)
<b>ASSESSED VALUE</b>				
2012	\$90,230	\$104,960	\$104,960	\$14,730
<b>TAXABLE VALUE</b>				
2012	\$90,230	\$104,960	\$104,960	\$14,730

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1250**  
**OAKLAND COUNTY**  
**CITY OF HAZEL PARK**

The State Tax Commission, at a meeting held on December 13, 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:	28-99-00-003-050	Property Owner:	CAPITAL SALES COMPANY
Classification:	PERSONAL		1471 E 9 MILE ROAD
County:	OAKLAND COUNTY		HAZEL PARK, MI 48030
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)
<b>ASSESSED VALUE</b>				
2012	\$147,550	\$160,790	\$160,790	\$13,240
<b>TAXABLE VALUE</b>				
2012	\$147,550	\$160,790	\$160,790	\$13,240

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1233**  
**OAKLAND COUNTY**  
**CITY OF LATHRUP VILLIAGE**

The State Tax Commission, at a meeting held on December 13, 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:	40-99-00-012-044	Property Owner:	U.S. BANK NATIONAL ASSOCIATION
Classification:	PERSONAL		1310 MADRID STREET, STE 100
County:	OAKLAND COUNTY		MARSHALL, MN 56258
Assessment Unit:	CITY OF LATHRUP VILLIAGE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTHFIELD		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$8,280	\$8,280	\$8,280
<b>TAXABLE VALUE</b>				
2012	\$0	\$8,280	\$8,280	\$8,280

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 December 13, 2012**

Docket Number: **154-12-1251**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	44-99-09-005-265	Property Owner:	AJAX TOCCO MAGNATHERMIC CORP.
Classification:	PERSONAL		30100 STEPHENSON HWY
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$799,030	\$835,110	\$835,110	\$36,080

<b>TAXABLE VALUE</b>				
2012	\$799,030	\$835,110	\$835,110	\$36,080

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1252**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	44-99-13-005-530	Property Owner:	CAP PORTFOLIO
Classification:	PERSONAL		2550 TELEGRAPH, SUITE 200
County:	OAKLAND COUNTY		BLOOMFIELD HILLS, MI 48302
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$3,380	\$3,380	\$3,380
<b>TAXABLE VALUE</b>				
2012	\$0	\$3,380	\$3,380	\$3,380

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1253**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	44-99-01-007-081	Property Owner:	DORSEY SCHOOL OF BUSINESS
Classification:	PERSONAL		30775 BARRINGTON ST., #100
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$41,420	\$44,100	\$44,100	\$2,680
<b>TAXABLE VALUE</b>				
2012	\$41,420	\$44,100	\$44,100	\$2,680

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 December 13, 2012**

Docket Number: **154-12-1254**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	44-99-09-005-106	Property Owner:	ELEGANTE PRODUCTIONS INC
Classification:	PERSONAL		30425 STEPHENSON HWY
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$1,680	\$10,490	\$10,490	\$8,810
<b>TAXABLE VALUE</b>				
2012	\$1,680	\$10,490	\$10,490	\$8,810

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1255**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	44-99-01-020-130	Property Owner:	HEWLETT PACKARD COMPANY
Classification:	PERSONAL		P. O. BOX 105005
County:	OAKLAND COUNTY		ATLANTA, GA 30348-5005
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$66,090	\$68,910	\$68,910	\$2,820

<b>TAXABLE VALUE</b>				
2012	\$66,090	\$68,910	\$68,910	\$2,820

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1256**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	44-99-00-012-136	Property Owner:	NAVTRAK INC
Classification:	PERSONAL		2000 NORTHWOOD DRIVE
County:	OAKLAND COUNTY		SALISBURY, MD 21801
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$5,130	\$5,130	\$5,130
<b>TAXABLE VALUE</b>				
2012	\$0	\$5,130	\$5,130	\$5,130

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1258**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	44-99-05-005-155	Property Owner:	WHITLOCK BUSINESS SYSTEMS
Classification:	PERSONAL		275 E 12 MILE
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$97,220	\$129,490	\$129,490	\$32,270

<b>TAXABLE VALUE</b>				
2012	\$97,220	\$129,490	\$129,490	\$32,270

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1259**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	44-99-06-006-160	Property Owner:	WRIGHT & FILIPPIS
Classification:	PERSONAL		2845 CROOKS ROAD
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48309-3661
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$69,500	\$132,520	\$132,520	\$63,020
<b>TAXABLE VALUE</b>				
2012	\$69,500	\$132,520	\$132,520	\$63,020

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1260**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on December 13, 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:	44-99-00-011-009	Property Owner:	TRAFFIC MANAGEMENT INC.
Classification:	PERSONAL		2435 LEMON AVENUE
County:	OAKLAND COUNTY		SIGNAL HILLS, CA 90755
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$2,570	\$6,580	\$6,580	\$4,010
<b>TAXABLE VALUE</b>				
2012	\$2,570	\$6,580	\$6,580	\$4,010

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1261**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 13, 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:	50-99-00-011-228	Property Owner:	ARBITRON INC DEPT. #E194
Classification:	PERSONAL		9707 PATUXENT WOODS DRIVE
County:	OAKLAND COUNTY		COLUMBIA, MD 21046-1572
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$3,560	\$3,560	\$3,560
<b>TAXABLE VALUE</b>				
2012	\$0	\$3,560	\$3,560	\$3,560

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1262**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 13, 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:	50-99-00-012-188	Property Owner:	FCC NORTH AMERICA
Classification:	PERSONAL		555 INDUSTRIAL PARK ROAD
County:	OAKLAND COUNTY		PORTLAND, IN 47371
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)
<b>ASSESSED VALUE</b>				
2012	\$600	\$4,180	\$4,180	\$3,580
<b>TAXABLE VALUE</b>				
2012	\$600	\$4,180	\$4,180	\$3,580

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1263**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 13, 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:	50-99-00-000-272	Property Owner:	GE CAPITAL INFO TECH SOLUTIONS
Classification:	PERSONAL		P.O. BOX 3649
County:	OAKLAND COUNTY		DANBURY, CT 06813-3649
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>
<b>ASSESSED VALUE</b>				
2012	\$345,440	\$349,200	\$349,200	\$3,760

<b>TAXABLE VALUE</b>				
2012	\$345,440	\$349,200	\$349,200	\$3,760

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 December 13, 2012**

Docket Number: **154-12-1264**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 13, 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:	50-99-00-012-242	Property Owner:	GE EQUIP SMALL TICKET LLC 2011-2
Classification:	PERSONAL		P.O. BOX 3649
County:	OAKLAND COUNTY		DANBURY, CT 06813-3649
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$41,420	\$41,420	\$41,420
<b>TAXABLE VALUE</b>				
2012	\$0	\$41,420	\$41,420	\$41,420

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1265**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 13, 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:	50-99-00-007-316	Property Owner:	HEARTLAND FOOD PRODUCTS, INC.
Classification:	PERSONAL		1900 WEST 47TH PLACE, STE 302
County:	OAKLAND COUNTY		WESTWOOD, KS 66205
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,210	\$1,210	\$1,210
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,210	\$1,210	\$1,210

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1266**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 13, 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:	50-99-00-012-245	Property Owner:	LASALLE SYSTEMS LEASING INC.
Classification:	PERSONAL		1611 N INTERSTATE 35E, SUITE 428
County:	OAKLAND COUNTY		CARROLLTON, TX 75006-8616
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$17,610	\$17,610	\$17,610
<b>TAXABLE VALUE</b>				
2012	\$0	\$17,610	\$17,610	\$17,610

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1267**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 13, 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:	50-99-00-002-251	Property Owner:	OCE FINANCIAL SERVICES INC
Classification:	PERSONAL		5600 BROKENK SOUND BLVD.
County:	OAKLAND COUNTY		BOCA RATON, FL 33487
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$24,000	\$24,000	\$24,000
<b>TAXABLE VALUE</b>				
2012	\$0	\$24,000	\$24,000	\$24,000

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 December 13, 2012**

Docket Number: **154-12-1268**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 13, 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:	50-99-00-012-014	Property Owner:	PERFORMANCE BICYCLE SHOP
Classification:	PERSONAL		144 OLD LYSTRA ROAD
County:	OAKLAND COUNTY		CHAPEL HILL, NC 27517
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)
<b>ASSESSED VALUE</b>				
2012	\$74,500	\$105,370	\$105,370	\$30,870

<b>TAXABLE VALUE</b>				
2012	\$74,500	\$105,370	\$105,370	\$30,870

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 December 13, 2012**

Docket Number: **154-12-1269**  
**OAKLAND COUNTY  
CITY OF ORCHARD LAKE**

The State Tax Commission, at a meeting held on December 13, 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:	50-99-01-015-060	Property Owner:	ORCHARD LAKE COUNTRY CLUB
Classification:	PERSONAL		5000 WEST SHORE
County:	OAKLAND COUNTY		ORCHARD LAKE, MI 48324-2375
Assessment Unit:	CITY OF ORCHARD LAKE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WEST BLOOMFIELD		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$510,000	\$639,850	\$639,850	\$129,850
<b>TAXABLE VALUE</b>				
2012	\$510,000	\$639,850	\$639,850	\$129,850

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1270**  
**OAKLAND COUNTY  
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on December 13, 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:	64-99-00-011-098	Property Owner:	HEARTLAND FOOD PRODUCTS INC
Classification:	PERSONAL		1900 WEST 47TH PLACE STE 302
County:	OAKLAND COUNTY		WESTWOOD, KS 66205
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,440	\$1,440	\$1,440
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,440	\$1,440	\$1,440

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 December 13, 2012**

Docket Number: **154-12-1271**  
**OAKLAND COUNTY  
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on December 13, 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:	64-99-00-012-109	Property Owner:	VERIZON WIRELESS
Classification:	PERSONAL		1 VERIZON WAY
County:	OAKLAND COUNTY		BASKING RIDGE, NJ 07920
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$12,600	\$12,600	\$12,600
<b>TAXABLE VALUE</b>				
2012	\$0	\$12,600	\$12,600	\$12,600

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 December 13, 2012**

Docket Number: **154-12-1272**  
**OAKLAND COUNTY  
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on December 13, 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:	64-99-00-012-110	Property Owner:	VERIZON WIRELESS
Classification:	PERSONAL		1 VERIZON WAY
County:	OAKLAND COUNTY		BASKING RIDGE, NJ 07920
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$4,470	\$4,470	\$4,470
<b>TAXABLE VALUE</b>				
2012	\$0	\$4,470	\$4,470	\$4,470

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1273**  
**OAKLAND COUNTY**  
**CITY OF ROYAL OAK**

The State Tax Commission, at a meeting held on December 13, 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:	72-99-00-012-066	Property Owner:	BT ENVIRONMENTAL CONSULTING INC
Classification:	PERSONAL		4949 FERNIEE AVENUE
County:	OAKLAND COUNTY		ROYAL OAK, MI 48073
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 WILLIAMS STREET
			ROYAL OAK, MI 48068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$50,000	\$62,500	\$62,500	\$12,500

<b>TAXABLE VALUE</b>				
2012	\$50,000	\$62,500	\$62,500	\$12,500

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 December 13, 2012**

Docket Number: **154-12-1146**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 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:	76-99-79-126-981	Property Owner:	DELL EQUIPMENT FUNDING LP
Classification:	PERSONAL		1 DELL WAY RR I-35
County:	OAKLAND COUNTY		ROUND TOP, TX 78682
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$265,830	\$557,420	\$557,420	\$291,590
<b>TAXABLE VALUE</b>				
2012	\$265,830	\$557,420	\$557,420	\$291,590

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1147**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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: 88-99-00-384-320 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF TROY  School District: ROYAL OAK	Property Owner: 250 STEPHENSON ASSOCIATES LLC 250 STEPHENSON HWY. TROY, MI 48083  Assessing Officer / Equalization Director: LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285
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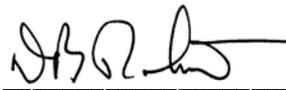
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2010	\$5,840	\$131,820	\$131,820	\$125,980
2011	\$7,300	\$120,170	\$120,170	\$112,870
2012	\$9,130	\$104,910	\$104,910	\$95,780
<b>TAXABLE VALUE</b>				
2010	\$5,840	\$131,820	\$131,820	\$125,980
2011	\$7,300	\$120,170	\$120,170	\$112,870
2012	\$9,130	\$104,910	\$104,910	\$95,780

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1148**  
**OAKLAND COUNTY  
CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-752-790	Property Owner:	ARIZANT HEALTHCARE INC.
Classification:	PERSONAL		PO BOX 4900 DEPT 575
County:	OAKLAND COUNTY		SCOTTSDALE, AZ 85261-4900
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$11,580	\$11,580	\$11,580
<b>TAXABLE VALUE</b>				
2011	\$0	\$11,580	\$11,580	\$11,580

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1149**  
**OAKLAND COUNTY  
CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-356-240	Property Owner:	AWESOME TECHNOLOGIES LLC
Classification:	PERSONAL		165 KIRTS BLVD., STE. 400
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$108,340	\$123,280	\$123,280	\$14,940
2012	\$157,580	\$160,540	\$160,540	\$2,960
<b>TAXABLE VALUE</b>				
2011	\$108,340	\$123,280	\$123,280	\$14,940
2012	\$157,580	\$160,540	\$160,540	\$2,960

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1150**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-030-719	Property Owner:	BIG BEAVER TAVERN
Classification:	PERSONAL		645 E. BIG BEAVER ROAD
County:	OAKLAND COUNTY		TROY, MI 48083-1402
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$86,330	\$130,030	\$130,030	\$43,700
2012	\$84,870	\$125,010	\$125,010	\$40,140
<b>TAXABLE VALUE</b>				
2011	\$86,330	\$130,030	\$130,030	\$43,700
2012	\$84,870	\$125,010	\$125,010	\$40,140

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 December 13, 2012**

Docket Number: **154-12-1151**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-374-440	Property Owner:	CJ MAHONEY'S OF TROY LLC
Classification:	PERSONAL		2511 LIVERNOIS
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$214,740	\$260,420	\$260,420	\$45,680
2012	\$237,640	\$232,060	\$232,060	(\$5,580)
<b>TAXABLE VALUE</b>				
2011	\$214,740	\$260,420	\$260,420	\$45,680
2012	\$237,640	\$232,060	\$232,060	(\$5,580)

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1152**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-038-553	Property Owner:	FITZ RITE PRODUCTS
Classification:	PERSONAL		1122 NAUGHTON
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$266,590	\$285,770	\$285,770	\$19,180
2012	\$255,370	\$306,210	\$306,210	\$50,840
<b>TAXABLE VALUE</b>				
2011	\$266,590	\$285,770	\$285,770	\$19,180
2012	\$255,370	\$306,210	\$306,210	\$50,840

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 December 13, 2012**

Docket Number: **154-12-1153**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-395-900	Property Owner:	HOMESCRIPTS.COM LLC
Classification:	PERSONAL		500 KIRTS BLVD.
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$10,000	\$102,040	\$102,040	\$92,040
<b>TAXABLE VALUE</b>				
2012	\$10,000	\$102,040	\$102,040	\$92,040

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1154**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-325-920	Property Owner:	JM HOLLISTER LLC
Classification:	PERSONAL		PO BOX 802206
County:	OAKLAND COUNTY		DALLAS, TX 75380-2206
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$134,860	\$172,280	\$172,280	\$37,420
2011	\$118,880	\$152,730	\$152,730	\$33,850
2012	\$101,480	\$136,010	\$136,010	\$34,530
<b>TAXABLE VALUE</b>				
2010	\$134,860	\$172,280	\$172,280	\$37,420
2011	\$118,880	\$152,730	\$152,730	\$33,850
2012	\$101,480	\$136,010	\$136,010	\$34,530

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1155**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-387-920	Property Owner:	MSSC INC.
Classification:	PERSONAL		1957 CROOKS
County:	OAKLAND COUNTY		TROY, MI 48084-5504
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$110,590	\$199,500	\$199,500	\$88,910
<b>TAXABLE VALUE</b>				
2012	\$110,590	\$199,500	\$199,500	\$88,910

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1156**  
**OAKLAND COUNTY  
CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-383-580	Property Owner:	PGW GLASS WORKS LLC
Classification:	PERSONAL		30 ISABELLA STREET, STE. 500
County:	OAKLAND COUNTY		PITTSBURGH, PA 15212
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$151,510	\$261,530	\$261,530	\$110,020
2011	\$89,880	\$253,860	\$253,860	\$163,980
2012	\$80,520	\$249,920	\$249,920	\$169,400
<b>TAXABLE VALUE</b>				
2010	\$151,510	\$261,530	\$261,530	\$110,020
2011	\$89,880	\$253,860	\$253,860	\$163,980
2012	\$80,520	\$249,920	\$249,920	\$169,400

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 December 13, 2012**

Docket Number: **154-12-1157**  
**OAKLAND COUNTY  
CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-283-520	Property Owner:	SOMERSET GYN & OB ASSOCIATES
Classification:	PERSONAL		3290 W. BIG BEAVER, STE. 444A
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$70,630	\$84,630	\$84,630	\$14,000
2012	\$60,360	\$72,920	\$72,920	\$12,560
<b>TAXABLE VALUE</b>				
2011	\$70,630	\$84,630	\$84,630	\$14,000
2012	\$60,360	\$72,920	\$72,920	\$12,560

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1158**  
**OAKLAND COUNTY  
CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-390-800	Property Owner:	U.S. MEDICAL MANAGEMENT LLC
Classification:	PERSONAL		500 KIRTS BLVD.
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$300,000	\$1,217,070	\$1,217,070	\$917,070
<b>TAXABLE VALUE</b>				
2012	\$300,000	\$1,217,070	\$1,217,070	\$917,070

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1159**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-390-820	Property Owner:	VPA PC
Classification:	PERSONAL		500 KIRTS BLVD.
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$415,000	\$795,560	\$795,560	\$380,560
<b>TAXABLE VALUE</b>				
2012	\$415,000	\$795,560	\$795,560	\$380,560

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1160**  
**OAKLAND COUNTY  
CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-367-840	Property Owner:	INTERNATIONAL AUTOMOTIVE COMPONENTS
Classification:	PERSONAL		800 CHICAGO
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	WARREN CONSOLIDATED		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$504,760	\$706,680	\$706,680	\$201,920
2012	\$590,600	\$897,210	\$897,210	\$306,610
<b>TAXABLE VALUE</b>				
2011	\$504,760	\$706,680	\$706,680	\$201,920
2012	\$590,600	\$897,210	\$897,210	\$306,610

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1204**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-265-120	Property Owner:	AYCO COMPANY LP
Classification:	PERSONAL		1 WALL STREET
County:	OAKLAND COUNTY		ALBANY, NY 12205-3827
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$65,940	\$165,900	\$165,900	\$99,960
<b>TAXABLE VALUE</b>				
2012	\$65,940	\$165,900	\$165,900	\$99,960

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1205**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-324-500	Property Owner:	MANTESE & ASSOCIATES PC
Classification:	PERSONAL		1361 E. BIG BEAVER
County:	OAKLAND COUNTY		TROY, MI 48083-1956
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$55,230	\$84,870	\$84,870	\$29,640
2012	\$56,790	\$83,330	\$83,330	\$26,540
<b>TAXABLE VALUE</b>				
2011	\$55,230	\$84,870	\$84,870	\$29,640
2012	\$56,790	\$83,330	\$83,330	\$26,540

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1274**  
**OAKLAND COUNTY  
CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-219-900	Property Owner:	BRINKER MI INC.-CHILI'S #316
Classification:	PERSONAL		P.O. BOX 802206
County:	OAKLAND COUNTY		DALLAS, TX 75380-2206
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	LAMPHERE		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$81,810	\$106,500	\$106,500	\$24,690
<b>TAXABLE VALUE</b>				
2012	\$81,810	\$106,500	\$106,500	\$24,690

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1275**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-296-460	Property Owner:	AMERICAN DENTAL PARTNERS OF MI
Classification:	PERSONAL		777 PENN CENTER BLVD, STE 700
County:	OAKLAND COUNTY		PITTSBURG, PA 15235
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$119,750	\$165,580	\$165,580	\$45,830
2012	\$127,310	\$180,530	\$180,530	\$53,220
<b>TAXABLE VALUE</b>				
2011	\$119,750	\$165,580	\$165,580	\$45,830
2012	\$127,310	\$180,530	\$180,530	\$53,220

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1337**  
**OAKLAND COUNTY  
CITY OF TROY**

The State Tax Commission, at a meeting held on December 13, 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:	88-99-00-028-032	Property Owner:	P. K. CONSTRUCTION INC.
Classification:	PERSONAL		1965 BARRETT
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$234,920	\$419,780	\$419,780	\$184,860
2012	\$247,980	\$429,330	\$429,330	\$181,350
<b>TAXABLE VALUE</b>				
2011	\$234,920	\$419,780	\$419,780	\$184,860
2012	\$247,980	\$429,330	\$429,330	\$181,350

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1276**  
**OAKLAND COUNTY**  
**CITY OF WALLED LAKE**

The State Tax Commission, at a meeting held on December 13, 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:	92-99-00-011-007	Property Owner:	SAV A LOT FOOD STORES
Classification:	PERSONAL		1192 E WEST MAPLE ROAD
County:	OAKLAND COUNTY		WALLED LAKE, MI 48390
Assessment Unit:	CITY OF WALLED LAKE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$203,100	\$274,560	\$274,560	\$71,460
<b>TAXABLE VALUE</b>				
2012	\$203,100	\$274,560	\$274,560	\$71,460

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1277**  
**OAKLAND COUNTY**  
**CITY OF WIXOM**

The State Tax Commission, at a meeting held on December 13, 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:	96-99-00-007-066	Property Owner:	PARK WEST GALLERIES INC
Classification:	PERSONAL		28046 OAKLAND OAKS CT.
County:	OAKLAND COUNTY		WIXOM, MI 48393
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$48,550	\$61,910	\$61,910	\$13,360
<b>TAXABLE VALUE</b>				
2012	\$48,550	\$61,910	\$61,910	\$13,360

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1278**  
**OAKLAND COUNTY**  
**CITY OF WIXOM**

The State Tax Commission, at a meeting held on December 13, 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:	96-99-01-930-007	Property Owner:	BC MANUFACTURING INC
Classification:	PERSONAL		29431 LORIE LN.
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>
<b>ASSESSED VALUE</b>				
2012	\$148,050	\$206,490	\$206,490	\$58,440

<b>TAXABLE VALUE</b>				
2012	\$148,050	\$206,490	\$206,490	\$58,440

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 December 13, 2012**

Docket Number: **154-12-1279**  
**OAKLAND COUNTY**  
**CITY OF WIXOM**

The State Tax Commission, at a meeting held on December 13, 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:	96-99-00-011-044	Property Owner:	D & M COFFEE
Classification:	PERSONAL		46956 LIBERTY
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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$6,530	\$17,730	\$17,730	\$11,200
<b>TAXABLE VALUE</b>				
2012	\$6,530	\$17,730	\$17,730	\$11,200

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1280**  
**OAKLAND COUNTY**  
**CITY OF WIXOM**

The State Tax Commission, at a meeting held on December 13, 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:	96-99-00-011-049	Property Owner:	EKLUND PRECISION INC.
Classification:	PERSONAL		48985 WIXOM TECH DR.
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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$144,960	\$215,750	\$215,750	\$70,790
<b>TAXABLE VALUE</b>				
2012	\$144,960	\$215,750	\$215,750	\$70,790

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1281**  
**OAKLAND COUNTY**  
**CITY OF WIXOM**

The State Tax Commission, at a meeting held on December 13, 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:	96-99-01-909-020	Property Owner:	NMHG FINANCIAL SERVICES, INC.
Classification:	PERSONAL		P. O. BOX 3649
County:	OAKLAND COUNTY		DANBURY, CT 06813
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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$281,000	\$199,956	\$199,956	(\$81,044)

<b>TAXABLE VALUE</b>				
2011	\$281,000	\$199,956	\$199,956	(\$81,044)

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1282**  
**OAKLAND COUNTY**  
**CITY OF WIXOM**

The State Tax Commission, at a meeting held on December 13, 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:	96-99-00-011-076	Property Owner:	MT. EVEREST MAINTENANCE LLC
Classification:	PERSONAL		P. O. BOX 2183
County:	OAKLAND COUNTY		BIRMINGHAM, MI 48012
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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$2,500	\$16,900	\$16,900	\$14,400
<b>TAXABLE VALUE</b>				
2012	\$2,500	\$16,900	\$16,900	\$14,400

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued December 13, 2012

Docket Number: 154-12-1232

OAKLAND COUNTY  
GROVELAND TWP.

The State Tax Commission, at a meeting held on December 13, 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: G-99-00-012-001  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: GROVELAND TWP.  
  
School District: BRANDON

Property Owner:  
EXTREME FITNESS STUDIO  
250N. ORTONVILLE STE F  
ORTONVILLE, MI 48462

Assessing Officer / Equalization Director:  
DAVID M. HIEBER, ASSR.  
250 ELIZABETH LK RD. STE 1000 W  
PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$5,000	\$9,120	\$9,120	\$4,120
<b>TAXABLE VALUE</b>				
2012	\$5,000	\$9,120	\$9,120	\$4,120

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1234**  
**OAKLAND COUNTY**  
**OXFORD TWP. ,**

The State Tax Commission, at a meeting held on December 13, 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:	PO 99-00-012-533	Property Owner:	NAVITAS LEASE CORP
Classification:	PERSONAL		1909 ROUTE 70 EAST STE 302
County:	OAKLAND COUNTY		CHERRY HILL, NJ 08003
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$8,410	\$8,410	\$8,410
<b>TAXABLE VALUE</b>				
2012	\$0	\$8,410	\$8,410	\$8,410

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1235**  
**OAKLAND COUNTY**  
**OXFORD TWP.**

The State Tax Commission, at a meeting held on December 13, 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-99-00-012-043	Property Owner:	OMNISOURCE TRANSPORT, LLC
Classification:	PERSONAL		7575 W. JEFFERSON BLVD.
County:	OAKLAND COUNTY		FORT WAYNE, IN 46804
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$8,340	\$8,340	\$8,340
<b>TAXABLE VALUE</b>				
2012	\$0	\$8,340	\$8,340	\$8,340

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1227**  
**OAKLAND COUNTY**  
**ROSE TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	R-99-00-002-230	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	OAKLAND COUNTY		NOVI, MI 48377
Assessment Unit:	ROSE TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	FENTON		250 ELIZABETH LAKE RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$111,290	\$118,370	\$118,370	\$7,080
<b>TAXABLE VALUE</b>				
2010	\$111,290	\$118,370	\$118,370	\$7,080

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1236**  
**OAKLAND COUNTY**  
**ROSE TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	R 99-00-012-004	Property Owner:	RICOH AMERICAS CORPORATION
Classification:	PERSONAL		5 DEDRICK PLACE
County:	OAKLAND COUNTY		WEST CALDWELL, NJ 07006
Assessment Unit:	ROSE TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	FENTON		250 ELIZABETH LAKE RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,510	\$1,510	\$1,510
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,510	\$1,510	\$1,510

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 December 13, 2012**

Docket Number: **154-12-1237**  
**OAKLAND COUNTY**  
**ROSE TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	R 99-00-004-992	Property Owner:	VERIZON WIRELESS NEW PAR
Classification:	PERSONAL		P.O. BOX 7028
County:	OAKLAND COUNTY		BEDMINSTER, NJ 07921-7028
Assessment Unit:	ROSE TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HOLLY AREA		250 ELIZABETH LAKE RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$54,220	\$58,690	\$58,690	\$4,470
<b>TAXABLE VALUE</b>				
2010	\$54,220	\$58,690	\$58,690	\$4,470

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1197**  
**OAKLAND COUNTY  
SPRINGFIELD TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	U-07-02-101-015	Property Owner:	GARY R. & JUDITH L. CAPANDA
Classification:	REAL		10287 GIBBS
County:	OAKLAND COUNTY		CLARKSTON, MI 48348
Assessment Unit:	SPRINGFIELD TWP.	Assessing Officer / Equalization Director:	VICKI L. SIEVERS, ASSR.
School District:	HOLLY AREA		12000 DAVISBURG ROAD
			DAVISBURG, MI 48350

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$181,200	\$177,300	\$177,300	(\$3,900)
2011	\$162,300	\$159,500	\$159,500	(\$2,800)
2012	\$159,500	\$156,900	\$156,900	(\$2,600)
<b>TAXABLE VALUE</b>				
2010	\$181,200	\$177,300	\$177,300	(\$3,900)
2011	\$162,300	\$159,500	\$159,500	(\$2,800)
2012	\$159,500	\$156,900	\$156,900	(\$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 December 13, 2012**

Docket Number: **154-12-1294**  
**OSCEOLA COUNTY**  
**ROSE LAKE TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	67-14-034-001-00	Property Owner:	STATE OF MICHIGAN
Classification:	REAL		P. O. BOX 30448
County:	OSCEOLA COUNTY		LANSING, MI 48909
Assessment Unit:	ROSE LAKE TWP.	Assessing Officer / Equalization Director:	ROY E. KISSINGER, ASSR.
School District:	PINE RIVER		13816 170TH AVENUE
			LEROY, MI 49655

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$96,000	\$96,000	\$96,000
<b>TAXABLE VALUE</b>				
2012	\$0	\$96,000	\$96,000	\$96,000

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 December 13, 2012**

Docket Number: **154-12-0871**  
**OTTAWA COUNTY**  
**CITY OF HUDSONVILLE**

The State Tax Commission, at a meeting held on December 13, 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:	70-50-72-315-016	Property Owner:	KYLE VANDER STEL DBA TROPI-TAN
Classification:	PERSONAL		5819 BALSAM DRIVE
County:	OTTAWA COUNTY		HUDSONVILLE, MI 49426
Assessment Unit:	CITY OF HUDSONVILLE	Assessing Officer / Equalization Director:	JANICE S. SAL, ASSR.
School District:	HUDSONVILLE		3275 CENTRAL BLVD., CITY HALL
			HUDSONVILLE, MI 49426

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$72,400	\$33,000	\$33,000	(\$39,400)
2011	\$66,100	\$28,800	\$28,800	(\$37,300)
2012	\$40,000	\$25,600	\$25,600	(\$14,400)
<b>TAXABLE VALUE</b>				
2010	\$72,400	\$33,000	\$33,000	(\$39,400)
2011	\$66,100	\$28,800	\$28,800	(\$37,300)
2012	\$40,000	\$25,600	\$25,600	(\$14,400)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-0870**  
**OTTAWA COUNTY**  
**PARK TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	70-15-22-175-003	Property Owner:	VALERIE K. PARLMAN
Classification:	REAL		310 ERIN ISLE DRIVE
County:	OTTAWA COUNTY		HOLLAND, MI 49424
Assessment Unit:	PARK TWP.	Assessing Officer / Equalization Director:	ALLEN NYKAMP, ASSR.
School District:	WEST OTTAWA		52 152ND AVENUE
			HOLLAND, MI 49424

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$175,700	\$169,800	\$169,800	(\$5,900)
<b>TAXABLE VALUE</b>				
2010	\$175,700	\$169,800	\$169,800	(\$5,900)

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 December 13, 2012

Docket Number: 154-12-1105

SAGINAW COUNTY

BUENA VISTA TWP.

The State Tax Commission, at a meeting held on December 13, 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:	110-12-5-16-1005-000	Property Owner:	KENNETH & SARAH LAPIERRE
Classification:	REAL		16880 EDERER ROAD
County:	SAGINAW COUNTY		HEMLOCK, MI 48626
Assessment Unit:	BUENA VISTA TWP.	Assessing Officer / Equalization Director:	JAMES T. TOTTON, ASSR.
School District:	BUENA VISTA		111 S. MICHIGAN AVENUE
			SAGINAW, MI 48602

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$23,400	\$4,500	\$4,500	(\$18,900)
2011	\$22,200	\$4,500	\$4,500	(\$17,700)
2012	\$20,500	\$4,500	\$4,500	(\$16,000)
<b>TAXABLE VALUE</b>				
2010	\$23,400	\$4,500	\$4,500	(\$18,900)
2011	\$22,200	\$4,500	\$4,500	(\$17,700)
2012	\$20,500	\$4,500	\$4,500	(\$16,000)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1223**  
**SAGINAW COUNTY**  
**JAMES TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	16-11-4-05-3028-700	Property Owner:	JANET L. LUPLOW
Classification:	REAL		4865 CURVE ROAD
County:	SAGINAW COUNTY		FREELAND, MI 48623
Assessment Unit:	JAMES TWP.	Assessing Officer / Equalization Director:	DAVID W. JOHNSON, ASSR.
School District:	SWAN VALLEY		6060 SWAN CREEK ROAD
			SAGINAW, MI 48609

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$18,800	\$30,300	\$30,300	\$11,500
<b>TAXABLE VALUE</b>				
2012	\$18,800	\$30,300	\$30,300	\$11,500

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 December 13, 2012**

Docket Number: **154-12-1199**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on December 13, 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:	09-90-00-079-744	Property Owner:	DYNAMIC BDC LLC
Classification:	PERSONAL		3131 S. STATE ST., STE. 309
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48108
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$10,400	\$10,400	\$10,400
<b>TAXABLE VALUE</b>				
2011	\$0	\$10,400	\$10,400	\$10,400

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 December 13, 2012**

Docket Number: **154-12-1110**  
**WASHTENAW COUNTY**  
**CITY OF CHELSEA**

The State Tax Commission, at a meeting held on December 13, 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:	06-06-001-300-007	Property Owner:	BOLT & ASSOCIATES
Classification:	REAL		180 LITTLE LAKE RD., SUITE 3
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48103
Assessment Unit:	CITY OF CHELSEA	Assessing Officer / Equalization Director:	JOHN T. MCLENAGHAN, ASSR.
School District:	CHELSEA		305 S. MAIN STREET STE. 100
			CHELSEA, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$120,700	\$113,310	\$113,310	(\$7,390)
<b>TAXABLE VALUE</b>				
2010	\$120,700	\$113,310	\$113,310	(\$7,390)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1107**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 13, 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:	22992290.00	Property Owner:	BILLY CONEY ISLAND INC
Classification:	PERSONAL		19441 SCHOOLCRAFT
County:	WAYNE COUNTY		DETROIT, MI 48223
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$11,910	\$5,020	\$5,020	(\$6,890)
2011	\$13,100	\$4,480	\$4,480	(\$8,620)
2012	\$720	\$3,930	\$3,930	\$3,210
<b>TAXABLE VALUE</b>				
2010	\$11,910	\$5,020	\$5,020	(\$6,890)
2011	\$13,100	\$4,480	\$4,480	(\$8,620)
2012	\$720	\$3,930	\$3,930	\$3,210

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1124**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 13, 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:	15012145-83	Property Owner:	JARJIS LLC
Classification:	REAL		10422 W. OUTER DRIVE
County:	WAYNE COUNTY		DETROIT, MI 48223
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$1,008,251	\$571,553	\$571,553	(\$436,698)
2011	\$957,838	\$267,514	\$267,514	(\$690,324)
<b>TAXABLE VALUE</b>				
2010	\$892,977	\$571,553	\$571,553	(\$321,424)
2011	\$908,157	\$267,514	\$267,514	(\$640,643)

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

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

If excess taxes have been paid as a 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 December 13, 2012**

Docket Number: **154-12-1161**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 13, 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:	02990810.25	Property Owner:	COMPUTECH CORPORATION
Classification:	PERSONAL		100 W. KIRBY, #101
County:	WAYNE COUNTY		DETROIT, MI 48202
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$33,400	\$33,400	\$33,400
<b>TAXABLE VALUE</b>				
2012	\$0	\$33,400	\$33,400	\$33,400

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 December 13, 2012**

Docket Number: **154-12-1206**  
**WAYNE COUNTY**  
**CITY OF LIVONIA**

The State Tax Commission, at a meeting held on December 13, 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:	46-999-00-8708-000	Property Owner:	MOTOR CITY PAWN BROKERS
Classification:	PERSONAL		27675 GRAND RIVER
County:	WAYNE COUNTY		LIVONIA, MI 48152
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	CLARENCEVILLE		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$20,000	\$44,330	\$44,330	\$24,330
<b>TAXABLE VALUE</b>				
2012	\$20,000	\$44,330	\$44,330	\$24,330

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-11-2264**  
**WAYNE COUNTY  
CITY OF TAYLOR**

The State Tax Commission, at a meeting held on December 13, 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:	82-60-023-01-0047-000	Property Owner:	P. S. SIDHU
Classification:	REAL		33838 HATHAWAY
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF TAYLOR	Assessing Officer / Equalization Director:	SHERRON L. SCHULTZ, ASSR.
School District:	TAYLOR		23555 GODDARD ROAD
			TAYLOR, MI 48180

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$18,900	\$16,500	\$16,500	(\$2,400)
2011	\$17,700	\$15,600	\$15,600	(\$2,100)
<b>TAXABLE VALUE</b>				
2010	\$18,900	\$16,500	\$16,500	(\$2,400)
2011	\$17,700	\$15,600	\$15,600	(\$2,100)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 13, 2012**

Docket Number: **154-12-1214**  
**WAYNE COUNTY**  
**VAN BUREN TWP.**

The State Tax Commission, at a meeting held on December 13, 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:	82-83-093-01-0082-303	Property Owner:	JOHN CURTIS
Classification:	REAL		40731 S. I-94 SERVICE DRIVE
County:	WAYNE COUNTY		BELLEVILLE, MI 48111
Assessment Unit:	VAN BUREN TWP.	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	VAN BUREN		400 MONROE, SUITE 600
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$101,300	\$81,200	\$81,200	(\$20,100)
2011	\$111,500	\$83,500	\$83,500	(\$28,000)
<b>TAXABLE VALUE</b>				
2010	\$101,300	\$81,200	\$81,200	(\$20,100)
2011	\$103,022	\$83,500	\$83,500	(\$19,522)

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

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

If excess taxes have been paid as a 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

