

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

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

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

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

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

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

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

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

**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1373**  
**ALLEGAN COUNTY**  
**CITY OF HOLLAND**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-02-03-100-012	Property Owner:	M & I INVESTMENTS LLC
Classification:	REAL		861 E 40TH STREET
County:	ALLEGAN COUNTY		HOLLAND, MI 49423
Assessment Unit:	CITY OF HOLLAND	Assessing Officer / Equalization Director:	DAVID VANDERHEIDE, ASSR.
School District:	HAMILTON		270 RIVER AVENUE
			HOLLAND, MI 49423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$659,700	\$1,015,600	\$1,015,600	\$355,900
2011	\$562,700	\$911,100	\$911,100	\$348,400
2012	\$513,500	\$821,600	\$821,600	\$308,100
<b>TAXABLE VALUE</b>				
2010	\$659,700	\$1,015,600	\$1,015,600	\$355,900
2011	\$562,700	\$911,100	\$911,100	\$348,400
2012	\$513,500	\$821,600	\$821,600	\$308,100

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0002**  
**GENESEE COUNTY**  
**CITY OF BURTON**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	25-5921-576-005	Property Owner:	ELMER HORNE
Classification:	REAL		3480 MARION BLVD.
County:	GENESEE COUNTY		BURTON, MI 48519
Assessment Unit:	CITY OF BURTON	Assessing Officer / Equalization Director:	STACEY M. BASSI, ASSR.
School District:	ATHERTON		4303 S. CENTER ROAD
			BURTON, MI 48519

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$11,500	\$11,500	\$11,500
<b>TAXABLE VALUE</b>				
2012	\$0	\$11,500	\$11,500	\$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 April 8, 2013**

Docket Number: **154-12-1383**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-43-070-000  
Classification: PERSONAL  
County: INGHAM COUNTY  
Assessment Unit: CITY OF EAST LANSING  
  
School District: EAST LANSING

Property Owner:  
AURORA AESTHETIC SURGERY  
2111 MERRITT ROAD-SUITE 203  
EAST LANSING, MI 48823  
  
Assessing Officer / Equalization Director:  
DAVID C. LEE, ASSR.  
410 ABBOTT ROAD ROOM 109  
EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$5,000	\$0	\$0	(\$5,000)
<b>TAXABLE VALUE</b>				
2012	\$5,000	\$0	\$0	(\$5,000)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1384**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-43-436-340 Classification: PERSONAL County: INGHAM COUNTY Assessment Unit: CITY OF EAST LANSING  School District: EAST LANSING	Property Owner: KATRANJI RECONSTRUCTIVE SURGERY PROPERTY TAX COMPLIANCE 2111 MERRITT ROAD-SUITE 101 EAST LANSING, MI 48823  Assessing Officer / Equalization Director: DAVID C. LEE, ASSR. 410 ABBOTT ROAD ROOM 109 EAST LANSING, MI 48823
---	---

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$95,000	\$41,300	\$41,300	(\$53,700)
2011	\$96,000	\$49,500	\$49,500	(\$46,500)
2012	\$98,900	\$41,700	\$41,700	(\$57,200)
<b>TAXABLE VALUE</b>				
2010	\$95,000	\$41,300	\$41,300	(\$53,700)
2011	\$96,000	\$49,500	\$49,500	(\$46,500)
2012	\$98,900	\$41,700	\$41,700	(\$57,200)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1385**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-43-436-350  
Classification: PERSONAL  
County: INGHAM COUNTY  
Assessment Unit: CITY OF EAST LANSING  
  
School District: EAST LANSING

Property Owner:  
KATRANJI THERAPY CENTER  
2111 MERRITT ROAD-SUITE 103  
EAST LANSING, MI 48823  
  
Assessing Officer / Equalization Director:  
DAVID C. LEE, ASSR.  
410 ABBOTT ROAD ROOM 109  
EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$105,000	\$0	\$0	(\$105,000)
2011	\$106,100	\$0	\$0	(\$106,100)
2012	\$106,200	\$0	\$0	(\$106,200)
<b>TAXABLE VALUE</b>				
2010	\$105,000	\$0	\$0	(\$105,000)
2011	\$106,100	\$0	\$0	(\$106,100)
2012	\$106,200	\$0	\$0	(\$106,200)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0009**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-52-809-400	Property Owner:	TEACHUCOMP
Classification:	PERSONAL		1690 WATERTOWER SUITE 400
County:	INGHAM COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	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	\$2,100	\$2,100	\$2,100
<b>TAXABLE VALUE</b>				
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 April 8, 2013**

Docket Number: **154-13-0032**  
**INGHAM COUNTY**  
**DELHI CHARTER TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-25-05-28-300-036	Property Owner:	TIMOTHY D. & CHRISTINA LOUNDS
Classification:	REAL		5330 HARPER ROAD
County:	INGHAM COUNTY		HOLT, MI 48842
Assessment Unit:	DELHI CHARTER TWP.	Assessing Officer / Equalization Director:	NICOLE WILSON, ASSR.
School District:	HOLT		2074 AURELIUS ROAD
			HOLT, MI 48842-6320

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$122,300	\$119,950	\$119,950	(\$2,350)
2012	\$106,000	\$104,050	\$104,050	(\$1,950)
<b>TAXABLE VALUE</b>				
2011	\$122,300	\$119,950	\$119,950	(\$2,350)
2012	\$106,000	\$104,050	\$104,050	(\$1,950)

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1184**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-92-275-524	Property Owner:	GENERAL ELECTRIC CAPITAL CORP.
Classification:	PERSONAL		ATTN: PROPERTY TAX COMP.
County:	INGHAM COUNTY		PO BOX 3649
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DANBURY, CT 06813-3649
School District:	HASLETT		DAVID C. LEE, ASSR.
			5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$16,800	\$16,800	\$16,800
<b>TAXABLE VALUE</b>				
2012	\$0	\$16,800	\$16,800	\$16,800

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1188**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-625	Property Owner:	GE EQUIP SMALL TICKET LLC
Classification:	PERSONAL		ATTN: PROPERTY TAX COMP.
County:	INGHAM COUNTY		PO BOX 3649
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DANBURY, CT 06813-3649
School District:	OKEMOS		DAVID C. LEE, ASSR.
			5151 MARSH ROAD
			OKEMOS, MI 48864

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1117**  
**KALKASKA COUNTY**  
**EXCELSIOR TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	40-006-900-007-40	Property Owner:	ENCANA OIL & GAS (USA) INC.
Classification:	PERSONAL		370 17TH STREET, STE. 1700
County:	KALKASKA COUNTY		DENVER, CO 80202
Assessment Unit:	EXCELSIOR TWP.	Assessing Officer / Equalization Director:	MICHAEL L. VANHORN, ASSR.
School District:	EXCELSIOR		P.O. BOX 855
			KALKASKA, MI 49646

<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	\$300,000	\$1,390,100	\$1,390,100	\$1,090,100
<b>TAXABLE VALUE</b>				
2012	\$300,000	\$1,390,100	\$1,390,100	\$1,090,100

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1118**  
**KALKASKA COUNTY**  
**EXCELSIOR TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	40-006-900-007-45	Property Owner:	ENCANA OIL & GAS (USA) INC.
Classification:	PERSONAL		370 17TH STREET, STE. 1700
County:	KALKASKA COUNTY		DENVER, CO 80202
Assessment Unit:	EXCELSIOR TWP.	Assessing Officer / Equalization Director:	MICHAEL L. VANHORN, ASSR.
School District:	EXCELSIOR		P.O. BOX 855
			KALKASKA, MI 49646

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$167,800	\$167,800	\$167,800
<b>TAXABLE VALUE</b>				
2012	\$0	\$167,800	\$167,800	\$167,800

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1119**  
**KALKASKA COUNTY**  
**EXCELSIOR TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	40-006-900-007-50	Property Owner:	ENCANA OIL & GAS (USA) INC.
Classification:	PERSONAL		370 17TH STREET, STE. 1700
County:	KALKASKA COUNTY		DENVER, CO 80202
Assessment Unit:	EXCELSIOR TWP.	Assessing Officer / Equalization Director:	MICHAEL L. VANHORN, ASSR.
School District:	EXCELSIOR		P.O. BOX 855
			KALKASKA, MI 49646

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$406,100	\$406,100	\$406,100
<b>TAXABLE VALUE</b>				
2012	\$0	\$406,100	\$406,100	\$406,100

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1480**  
**KENT COUNTY**  
**CITY OF ROCKFORD**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-79-010-109	Property Owner:	BYRNE ELECTRICAL SPECIALISTS
Classification:	PERSONAL		320 BYRNE INDUSTRIAL DRIVE
County:	KENT COUNTY		ROCKFORD, MI 49341
Assessment Unit:	CITY OF ROCKFORD	Assessing Officer / Equalization Director:	THOMAS G. DOANE, ASSR.
School District:	ROCKFORD		7 S. MONROE
			ROCKFORD, MI 49341

<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	\$46,700	\$50,800	\$50,800	\$4,100
2012	\$39,100	\$192,100	\$192,100	\$153,000
<b>TAXABLE VALUE</b>				
2011	\$46,700	\$50,800	\$50,800	\$4,100
2012	\$39,100	\$192,100	\$192,100	\$153,000

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 April 8, 2013**

Docket Number: **154-12-1481**  
**KENT COUNTY**  
**CITY OF ROCKFORD**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-79-003-210	Property Owner:	BYRNE ELECTRICAL SPECIALISTS
Classification:	PERSONAL		320 BYRNE INDUSTRIAL DRIVE
County:	KENT COUNTY		ROCKFORD, MI 49341
Assessment Unit:	CITY OF ROCKFORD	Assessing Officer / Equalization Director:	THOMAS G. DOANE, ASSR.
School District:	ROCKFORD		7 S. MONROE
			ROCKFORD, MI 49341

<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	\$2,537,700	\$3,000,800	\$3,000,800	\$463,100
2012	\$2,884,900	\$3,147,800	\$3,147,800	\$262,900
<b>TAXABLE VALUE</b>				
2011	\$2,537,700	\$3,000,800	\$3,000,800	\$463,100
2012	\$2,884,900	\$3,147,800	\$3,147,800	\$262,900

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0015**  
**LIVINGSTON COUNTY**  
**BRIGHTON TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-99-200-250	Property Owner:	AMERICAN COMPOUNDING SPECIALTIES
Classification:	PERSONAL		1900 SUMMIT TOWER, STE 900
County:	LIVINGSTON COUNTY		ORLANDO, FL 32810
Assessment Unit:	BRIGHTON TWP.	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI, ASSR.
School District:	BRIGHTON		4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$605,250	\$605,250	\$605,250
<b>TAXABLE VALUE</b>				
2012	\$0	\$605,250	\$605,250	\$605,250

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0016**  
**LIVINGSTON COUNTY**  
**BRIGHTON TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-98-000-103	Property Owner:	AMERICAN COMPOUNDING SPECIALTIES
Classification:	PERSONAL		1900 SUMMIT TOWER, STE 900
County:	LIVINGSTON COUNTY		ORLANDO, FL 32810
Assessment Unit:	BRIGHTON TWP.	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI, ASSR.
School District:	BRIGHTON		4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$2,329,650	\$1,560,630	\$1,560,630	(\$769,020)
<b>TAXABLE VALUE</b>				
2012	\$2,329,650	\$1,560,630	\$1,560,630	(\$769,020)

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 April 8, 2013**

Docket Number: **154-12-1487**  
**LIVINGSTON COUNTY**  
**GENOA TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4711-99-000-698	Property Owner:	DL PETERSON TRUST
Classification:	PERSONAL		P. O. BOX 13085
County:	LIVINGSTON COUNTY		BALTIMORE, MI 21203
Assessment Unit:	GENOA TWP.	Assessing Officer / Equalization Director:	DEBRA L. ROJEWSKI, ASSR.
School District:	HOWELL		2911 DORR ROAD
			BRIGHTON, MI 48116

<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	\$16,200	\$15,300	\$15,300	(\$900)

<b>TAXABLE VALUE</b>				
2011	\$16,200	\$15,300	\$15,300	(\$900)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0070**  
**MACOMB COUNTY**  
**CITY OF MOUNT CLEMENS**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-55-80-038-600	Property Owner:	E.I. DUPONT DENOMOURS & COMPANY
Classification:	PERSONAL		P. O. BOX 1039
County:	MACOMB COUNTY		WILMINGTON, DE 19899-1039
Assessment Unit:	CITY OF MOUNT CLEMENS	Assessing Officer / Equalization Director:	NANCY A. STREHL, ASSR.
School District:	L'ANSE CREUSE		ONE CROCKER BLVD.
			MT. CLEMENS, MI 48043

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$9,714,260	\$0	\$0	(\$9,714,260)
<b>TAXABLE VALUE</b>				
2013	\$9,714,260	\$0	\$0	(\$9,714,260)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0063**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	65-02-100-001	Property Owner:	ST JOHN SURGERY CENTER
Classification:	PERSONAL		21000 TWELVE MILE 120
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
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>				
2012	\$2,466,800	\$1,432,650	\$1,432,650	(\$1,034,150)
<b>TAXABLE VALUE</b>				
2012	\$2,466,800	\$1,432,650	\$1,432,650	(\$1,034,150)

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

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

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

This order may be appealed to the Michigan 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 April 25, 2013

Docket Number: 154-13-0065  
MACOMB COUNTY  
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-04-128-010-004  
Classification: PERSONAL  
County: MACOMB COUNTY  
Assessment Unit: CITY OF STERLING HEIGHTS  
School District: UTICA

Property Owner:  
IMPEL INDUSTRIES INC  
44494 PHOENIX DRIVE  
STERLING HEIGHTS, MI 48314  
Assessing Officer / Equalization Director:  
DWAYNE G. MCLACHLAN, ASSR.  
40555 UTICA ROAD, BOX 8009  
STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$349,850	\$405,250	\$405,250	\$55,400
<b>TAXABLE VALUE</b>				
2012	\$349,850	\$405,250	\$405,250	\$55,400


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.

Reason for Amendment :  
The State Tax Commission determined to approve the change to correct the Assessment Unit and the Assessing Officer.

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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 15, 2013

Docket Number: 154-12-1397  
MACOMB COUNTY  
CITY OF WARREN

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-04-526-100	Property Owner:	WICO METAL PRODUCTS
Classification:	PERSONAL		23500 SHERWOOD AVENUE
County:	MACOMB COUNTY		WARREN, MI 48091-5363
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>				
2010	\$1,110,826	\$1,119,500	\$1,119,500	\$8,674
2011	\$1,072,513	\$1,081,250	\$1,081,250	\$8,737
2012	\$3,017,012	\$3,102,950	\$3,102,950	\$85,938
<b>TAXABLE VALUE</b>				
2010	\$1,110,826	\$1,119,500	\$1,119,500	\$8,674
2011	\$1,072,513	\$1,081,250	\$1,081,250	\$8,737
2012	\$3,017,012	\$3,102,950	\$3,102,950	\$85,938

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

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

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

This order may be 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 to correct the School District.**



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1375**  
**MONTCALM COUNTY**  
**PINE TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-016-127-004-00	Property Owner:	ROXIE L. LINDNER
Classification:	REAL		1302 E. GAYLORD ST.
County:	MONTCALM COUNTY		MT. PLEASANT, MI 48858
Assessment Unit:	PINE TWP.	Assessing Officer / Equalization Director:	CHARLES S. ZEMLA, ASSR.
School District:	LAKEVIEW		P.O. BOX 98
			ST. JOHNS, MI 48879

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$17,900	\$5,500	\$5,500	(\$12,400)
<b>TAXABLE VALUE</b>				
2010	\$17,900	\$5,500	\$5,500	(\$12,400)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0019**  
**OAKLAND COUNTY**  
**CITY OF FARMINGTON**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-20-99-00-011-042	Property Owner:	NFS LEASING INC.
Classification:	PERSONAL		900 CUMMINGS CTR., STE. 309-V
County:	OAKLAND COUNTY		BEVERLY, MA 01915
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>				
2011	\$8,430	\$680	\$680	(\$7,750)
<b>TAXABLE VALUE</b>				
2011	\$8,430	\$680	\$680	(\$7,750)

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0069**  
**OAKLAND COUNTY**  
**CITY OF FARMINGTON HILLS**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-99-00-007-027	Property Owner:	GE EQUIP SMALL TICKET LLC
Classification:	PERSONAL		SERIES 2011-1
County:	OAKLAND COUNTY		P. O. BOX 3649
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	DANBURY, CT 06813
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

<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	\$312,030	\$321,865	\$321,865	\$9,835

<b>TAXABLE VALUE</b>				
2012	\$312,030	\$321,865	\$321,865	\$9,835

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0020**  
**OAKLAND COUNTY**  
**CITY OF HAZEL PARK**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-99-15-000-824	Property Owner:	CAMPBELL INDUSTRIAL CONT. INC.
Classification:	PERSONAL		824 E 10 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

<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	\$141,670	\$170,840	\$170,840	\$29,170
<b>TAXABLE VALUE</b>				
2012	\$141,670	\$170,840	\$170,840	\$29,170

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1484**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 44-99-12-007-509  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF MADISON HEIGHTS  
  
School District: LAMPHERE

Property Owner:  
21ST CENTURY ONCOLOGY  
PHOENIX MANAGEMENT CO LLC  
2234 COLONIAL  
FT. MYERS, FL 33907  
Assessing Officer / Equalization Director:  
DAVID M. HIEBER, ASSR.  
250 ELIZABETH LK RD. STE 1000 W  
PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$304,760	\$464,610	\$464,610	\$159,850
<b>TAXABLE VALUE</b>				
2012	\$304,760	\$464,610	\$464,610	\$159,850

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0021**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-01-006-037	Property Owner:	QCR TECH
Classification:	PERSONAL		1605 E. AVIS ROAD
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	\$100,720	\$216,920	\$216,920	\$116,200
<b>TAXABLE VALUE</b>				
2012	\$100,720	\$216,920	\$216,920	\$116,200

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0022**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-011-233	Property Owner:	NOVIXUS PHARMACY LLC
Classification:	PERSONAL		43155 W 9 MILE RD.
County:	OAKLAND COUNTY		NOVI, MI 48375
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NORTHVILLE		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$446,850	\$745,900	\$745,900	\$299,050
<b>TAXABLE VALUE</b>				
2012	\$446,850	\$745,900	\$745,900	\$299,050

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.



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0061**  
**OAKLAND COUNTY**  
**CITY OF WALLED LAKE**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 92-99-00-004-194  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF WALLED LAKE  
  
School District: WALLED LAKE

Property Owner:  
WALLED LAKE VILLA APARTMENTS  
1035 WALLED LAKE VILLA DRIVE  
WALLED LAKE, MI 48390  
  
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	\$92,190	\$120,380	\$120,380	\$28,190
<b>TAXABLE VALUE</b>				
2012	\$92,190	\$120,380	\$120,380	\$28,190

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0018**  
**OAKLAND COUNTY**  
**CITY OF WIXOM**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-01-004-058	Property Owner:	DETROIT BODY PRODUCTS INC (PLF ENTERPRISES) 49750 MARTIN ROAD WIXOM, MI 48393-1059
Classification:	PERSONAL	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
County:	OAKLAND COUNTY		
Assessment Unit:	CITY OF WIXOM		
School District:	WALLED LAKE		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$43,020	\$73,400	\$73,400	\$30,380
<b>TAXABLE VALUE</b>				
2012	\$43,020	\$73,400	\$73,400	\$30,380

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-0742**  
**OAKLAND COUNTY**  
**MILFORD TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L-99-11-216-277	Property Owner:	AB HELLER INC.
Classification:	PERSONAL		1235 HOLDEN AVENUE
County:	OAKLAND COUNTY		MILFORD, MI 48381-3137
Assessment Unit:	MILFORD TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HURON VALLEY		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>				
2011	\$1,309,730	\$1,521,160	\$1,521,160	\$211,430

<b>TAXABLE VALUE</b>				
2011	\$1,309,730	\$1,521,160	\$1,521,160	\$211,430

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0036**  
**OAKLAND COUNTY**  
**OXFORD TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	PO-99-00-399-021	Property Owner:	ROYAL OAK BORING
Classification:	PERSONAL		39533 WOODWARD AVE., STE. 175
County:	OAKLAND COUNTY		BLOOMFIELD HILLS, MI 48304
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	\$865,170	\$565,050	\$565,050	(\$300,120)
<b>TAXABLE VALUE</b>				
2012	\$865,170	\$565,050	\$565,050	(\$300,120)

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 April 8, 2013

Docket Number: 154-13-0067  
OGEMAW COUNTY  
KLACKING TWP.

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	65-008-035-002-01	Property Owner:	REETZ JOAN M TRUST
Classification:	REAL		201 N. CAMPBELL ROAD
County:	OGEMAW COUNTY		WEST BRANCH, MI 48661
Assessment Unit:	KLACKING TWP.	Assessing Officer / Equalization Director:	JOHN W. CLARK, SR., ASSR.
School District:	WEST BRANCH ROSE CITY		2409 S. M-33
			WEST BRANCH, MI 48661

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$94,600	\$103,100	\$103,100	\$8,500
2012	\$88,700	\$96,900	\$96,900	\$8,200
<b>TAXABLE VALUE</b>				
2011	\$64,986	\$74,936	\$74,936	\$9,950
2012	\$66,740	\$76,959	\$76,959	\$10,219

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0017**  
**OTTAWA COUNTY  
CITY OF HOLLAND**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-50-65-160-005	Property Owner:	PNC EQUIPMENT
Classification:	PERSONAL		995 DALTON AVENUE
County:	OTTAWA COUNTY		CINCINNATI, OH 45203
Assessment Unit:	CITY OF HOLLAND	Assessing Officer / Equalization Director:	DAVID VANDERHEIDE, ASSR.
School District:	HOLLAND		270 S. RIVER AVENUE, CITY HALL
			HOLLAND, MI 49423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$90,500	\$0	\$0	(\$90,500)
<b>TAXABLE VALUE</b>				
2012	\$90,500	\$0	\$0	(\$90,500)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-13-0066**  
**OTTAWA COUNTY**  
**HOLLAND TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-16-29-328-031	Property Owner:	CBS WEST LLC
Classification:	REAL		469 ELEANOR, N.E.
County:	OTTAWA COUNTY		GRAND RAPIDS, MI 49505
Assessment Unit:	HOLLAND TWP.	Assessing Officer / Equalization Director:	HOWARD J. FEYEN, ASSR.
School District:	HOLLAND		352 N. 120TH AVENUE, BOX 8127
			HOLLAND, MI 49422

<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	\$126,800	\$121,900	\$121,900	(\$4,900)
2012	\$121,000	\$116,100	\$116,100	(\$4,900)
<b>TAXABLE VALUE</b>				
2011	\$126,800	\$121,900	\$121,900	(\$4,900)
2012	\$121,000	\$116,100	\$116,100	(\$4,900)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1123**  
**WASHTENAW COUNTY**  
**CITY OF CHELSEA**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	06-06-12-110-009	Property Owner:	DARA HYTINEN
Classification:	REAL		303 RAILROAD
County:	WASHTENAW COUNTY		CHELSEA, MI 48118
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	\$87,600	\$63,700	\$63,700	(\$23,900)
2011	\$86,200	\$62,620	\$62,620	(\$23,580)
2012	\$85,500	\$60,620	\$60,620	(\$24,880)
<b>TAXABLE VALUE</b>				
2010	\$87,600	\$63,700	\$63,700	(\$23,900)
2011	\$86,200	\$62,618	\$62,618	(\$23,582)
2012	\$85,500	\$60,617	\$60,617	(\$24,883)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1448**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-2268-000	Property Owner:	M & R MACHINE COMPANY
Classification:	PERSONAL		26950 VAN BORN ROAD
County:	WAYNE COUNTY		DEARBORN HEIGHTS, MI 48125-1206
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	CRESTWOOD		6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$19,180	\$29,950	\$29,950	\$10,770
2011	\$43,780	\$52,100	\$52,100	\$8,320
2012	\$42,440	\$48,650	\$48,650	\$6,210
<b>TAXABLE VALUE</b>				
2010	\$19,180	\$29,950	\$29,950	\$10,770
2011	\$43,780	\$52,100	\$52,100	\$8,320
2012	\$42,440	\$48,650	\$48,650	\$6,210

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 April 8, 2013**

Docket Number: **154-12-1449**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-33-999-00-2852-100 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF DEARBORN HEIGHTS School District: TAYLOR	Property Owner: MURRAY GRINDING COMPANY, INC. 5441 SYLVIA STREET DEARBORN HEIGHTS, MI 48125 Assessing Officer / Equalization Director: BARBARA L. MCDERMOTT, ASSR. 6045 FENTON AVENUE DEARBORN HTS., MI 48127
--	--

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$132,360	\$131,000	\$131,000	(\$1,360)
2011	\$123,130	\$131,300	\$131,300	\$8,170
2012	\$94,340	\$210,350	\$210,350	\$116,010
<b>TAXABLE VALUE</b>				
2010	\$132,360	\$131,000	\$131,000	(\$1,360)
2011	\$123,130	\$131,300	\$131,300	\$8,170
2012	\$94,340	\$210,350	\$210,350	\$116,010

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1451**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-0425-000	Property Owner:	JOE RANDAZZO'S FRUIT & VEGETABLE, INC.
Classification:	PERSONAL		5240 EAST OUTER DRIVE
County:	WAYNE COUNTY		DETROIT, MI 48234
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	CRESTWOOD		6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$54,610	\$70,050	\$70,050	\$15,440
2011	\$50,940	\$52,200	\$52,200	\$1,260
2012	\$45,260	\$46,450	\$46,450	\$1,190
<b>TAXABLE VALUE</b>				
2010	\$54,610	\$70,050	\$70,050	\$15,440
2011	\$50,940	\$52,200	\$52,200	\$1,260
2012	\$45,260	\$46,450	\$46,450	\$1,190

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1369**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20008036	Property Owner:	PAMELA PIERCE
Classification:	REAL		2393 NORMAN ST.
County:	WAYNE COUNTY		DETROIT, MI 48209-3403
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	\$18,642	\$581	\$581	(\$18,061)
<b>TAXABLE VALUE</b>				
2010	\$9,235	\$581	\$581	(\$8,654)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1331**  
**WAYNE COUNTY**  
**CITY OF LIVONIA**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-999-00-2929-000	Property Owner:	NYX INC.
Classification:	PERSONAL		28100 PLYMOUTH ROAD
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$2,898,400	\$2,541,370	\$2,541,370	(\$357,030)
2012	\$4,332,680	\$4,334,050	\$4,334,050	\$1,370
<b>TAXABLE VALUE</b>				
2011	\$2,898,400	\$2,541,370	\$2,541,370	(\$357,030)
2012	\$4,332,680	\$4,334,050	\$4,334,050	\$1,370

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 April 8, 2013**

Docket Number: **154-12-1332**  
**WAYNE COUNTY**  
**CITY OF LIVONIA**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-999-00-5720-000	Property Owner:	NYX INC.
Classification:	PERSONAL		28100 PLYMOUTH ROAD
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$785,060	\$730,150	\$730,150	(\$54,910)
2011	\$783,110	\$726,960	\$726,960	(\$56,150)
2012	\$714,630	\$715,100	\$715,100	\$470
<b>TAXABLE VALUE</b>				
2010	\$785,060	\$730,150	\$730,150	(\$54,910)
2011	\$783,110	\$726,960	\$726,960	(\$56,150)
2012	\$714,630	\$715,100	\$715,100	\$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 April 8, 2013**

Docket Number: **154-12-1333**  
**WAYNE COUNTY**  
**CITY OF LIVONIA**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-999-00-6940-000	Property Owner:	NYX INC.
Classification:	PERSONAL		28100 PLYMOUTH ROAD
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$1,840,840	\$1,637,760	\$1,637,760	(\$203,080)
2011	\$1,784,460	\$1,599,470	\$1,599,470	(\$184,990)
2012	\$1,799,410	\$1,795,870	\$1,795,870	(\$3,540)
<b>TAXABLE VALUE</b>				
2010	\$1,840,840	\$1,637,760	\$1,637,760	(\$203,080)
2011	\$1,784,460	\$1,599,470	\$1,599,470	(\$184,990)
2012	\$1,799,410	\$1,795,870	\$1,795,870	(\$3,540)

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 April 8, 2013**

Docket Number: **154-12-1371**  
**WAYNE COUNTY**  
**CITY OF WESTLAND**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	56-027-04-0014-000	Property Owner:	MCREA CORP
Classification:	REAL		39005 WEBB DRIVE
County:	WAYNE COUNTY		WESTLAND, MI 48185
Assessment Unit:	CITY OF WESTLAND	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	WAYNE-WESTLAND		36601 FORD ROAD
			WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$475,930	\$411,950	\$411,950	(\$63,980)
2011	\$429,910	\$367,165	\$367,165	(\$62,745)
<b>TAXABLE VALUE</b>				
2010	\$435,010	\$381,470	\$381,470	(\$53,540)
2011	\$429,910	\$367,165	\$367,165	(\$62,745)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2013**

Docket Number: **154-12-1440**  
**WAYNE COUNTY  
PLYMOUTH TWP.**

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-78-999-00-1361-000	Property Owner:	TEMPRO INDUSTRIES INC
Classification:	PERSONAL		47808 GALLEON
County:	WAYNE COUNTY		PLYMOUTH, MI 48170
Assessment Unit:	PLYMOUTH TWP.	Assessing Officer / Equalization Director:	ROBERT R. LUPI, ASSR.
School District:	PLYMOUTH-CANTON		9955 N. HAGGERTY ROAD
			PLYMOUTH, MI 48170

<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	\$0	\$82,870	\$82,870	\$82,870
2011	\$0	\$80,360	\$80,360	\$80,360
<b>TAXABLE VALUE</b>				
2010	\$0	\$82,870	\$82,870	\$82,870
2011	\$0	\$80,360	\$80,360	\$80,360

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

