

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 June 13, 2013**

Docket Number: **154-12-1477**
BARAGA COUNTY
BARAGA TWP.

The State Tax Commission, at a meeting held on June 11, 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:	007-002-315-002-10	Property Owner:	UPPER PENINSULA POWER COMPANY
Classification:	REAL		P.O. BOX 19001
County:	BARAGA COUNTY		GREEN BAY, WI 54307
Assessment Unit:	BARAGA TWP.	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR, ASSR.
School District:	BARAGA TWP.		325 LYONS
			BARAGA, MI 49908

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$2,168,046	\$3,284,991	\$3,284,991	\$1,116,945
TAXABLE VALUE				
2012	\$2,064,544	\$3,127,212	\$3,127,212	\$1,062,668

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0080**
CALHOUN COUNTY
CITY OF ALBION

The State Tax Commission, at a meeting held on June 11, 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:	13-51-313-048-00	Property Owner:	BISSELL RENTAL LLC
Classification:	PERSONAL		630 N. CENTRAL EXPY, STE A
County:	CALHOUN COUNTY		PLANO, TX 75074-6897
Assessment Unit:	CITY OF ALBION	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	ALBION		315 W. GREEN STREET
			MARSHALL, MI 49068

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

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

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

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0082**
CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on June 11, 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:	13-53-300-005-34	Property Owner:	GE CAPITAL INFORMATION TECH SOLUTIONS P.O. BOX 5043 CHICAGO, IL 60680-5043
Classification:	PERSONAL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR. 315 W. GREEN STREET MARSHALL, MI 49068
County:	CALHOUN COUNTY		
Assessment Unit:	CITY OF MARSHALL		
School District:	MARSHALL		

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$5,700	\$11,400	\$11,400	\$5,700
TAXABLE VALUE				
2013	\$5,700	\$11,400	\$11,400	\$5,700

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013

Docket Number: 154-13-0083
CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on June 11, 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:	13-53-313-052-00	Property Owner:	AMERICAN PACKAGING CAPITAL
Classification:	PERSONAL		P. O. BOX 4130
County:	CALHOUN COUNTY		HOPKINS, MN 55343-0498
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$800	\$0	\$0	(\$800)
TAXABLE VALUE				
2013	\$800	\$0	\$0	(\$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 June 13, 2013**

Docket Number: **154-13-0085**
**CALHOUN COUNTY
CITY OF MARSHALL**

The State Tax Commission, at a meeting held on June 11, 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:	13-53-313-085-00	Property Owner:	BISSELL RENTAL LLC
Classification:	PERSONAL		SUITE A
County:	CALHOUN COUNTY		630 N. CENTRAL EXPY
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	PLANO, TX 75074-6897
School District:	MARSHALL		BONNIE L. PAYTON, ASSR.
			315 W. GREEN STREET
			MARSHALL, MI 49068

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0086**
CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on June 11, 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:	13-53-313-086-00	Property Owner:	K & S VENDING SERVICES
Classification:	PERSONAL		50792 CR 652
County:	CALHOUN COUNTY		MATTAWAN, MI 49071
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$100	\$100	\$100
TAXABLE VALUE				
2013	\$0	\$100	\$100	\$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 June 13, 2013**

Docket Number: **154-13-0088**
HILLSDALE COUNTY
FAYETTE TWP.

The State Tax Commission, at a meeting held on June 11, 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:	30-06-905-000-503	Property Owner:	BIO-MEDICAL APPLICATIONS OF MI
Classification:	PERSONAL		14400 METCALF AVENUE
County:	HILLSDALE COUNTY		OVERLAND PARK, KS 66223
Assessment Unit:	FAYETTE TWP.	Assessing Officer / Equalization Director:	BENJAMIN R. WHEELER, ASSR.
School District:	JONESVILLE		211 NORTH STREET
			JONESVILLE, MI 49250

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$119,510	\$119,510	\$119,510
TAXABLE VALUE				
2013	\$0	\$119,510	\$119,510	\$119,510

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0089**
IOSCO COUNTY
CITY OF EAST TAWAS

The State Tax Commission, at a meeting held on June 11, 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: 122-900-000-452-00
Classification: PERSONAL
County: IOSCO COUNTY
Assessment Unit: CITY OF EAST TAWAS

School District: TAWAS

Property Owner:
BRIAN FAULSTICH
916 N. TAWAS LAKE ROAD
EAST TAWAS, MI 48730

Assessing Officer / Equalization Director:
RHONDA L. SELLS, ASSR.
760 NEWMAN STREET, BOX 672
EAST TAWAS, MI 48730-0672

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$1,700	\$8,600	\$8,600	\$6,900
TAXABLE VALUE				
2013	\$1,700	\$8,600	\$8,600	\$6,900

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 June 13, 2013**

Docket Number: **154-13-0100**
JACKSON COUNTY
GRASS LAKE TWP.

The State Tax Commission, at a meeting held on June 11, 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:	38-804-20-605-020-00	Property Owner:	SHIRLEY POLING
Classification:	REAL		629 SUSAN CT.
County:	JACKSON COUNTY		GARDEN CITY, MI 48135
Assessment Unit:	GRASS LAKE TWP.	Assessing Officer / Equalization Director:	DIANE J. DEBOE, ASSR.
School District:	GRASS LAKE		P.O. BOX 216
			GRASS LAKE, MI 49240-0216

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$5,600	\$5,600	\$5,600
TAXABLE VALUE				
2012	\$0	\$5,078	\$5,078	\$5,078

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

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

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0005**
KALAMAZOO COUNTY
CHARLESTON TWP.

The State Tax Commission, at a meeting held on June 11, 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:	3908-90-100-185	Property Owner:	KALAMAZOO SOLAR LLC
Classification:	PERSONAL		248 WEST MICHIGAN AVENUE
County:	KALAMAZOO COUNTY		KALAMAZOO, MI 49007
Assessment Unit:	CHARLESTON TWP.	Assessing Officer / Equalization Director:	DIANE GAJOR, ASSR.
School District:	GALESBURG-AUGUSTA		P.O. BOX 336
			GALESBURG, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$333,200	\$295,148	\$295,148
2012	\$0	\$332,850	\$251,566	\$251,566
TAXABLE VALUE				
2011	\$0	\$333,200	\$295,148	\$295,148
2012	\$0	\$332,850	\$251,566	\$251,566

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1195**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on June 11, 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:	41-50-86-023-143	Property Owner:	VAN'S LEASING LLC
Classification:	PERSONAL		2280 TURNER AVENUE NW
County:	KENT COUNTY		WALKER, MI 49544
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	KENOWA HILLS		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$8,000	\$8,000	\$8,000
TAXABLE VALUE				
2012	\$0	\$8,000	\$8,000	\$8,000

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 June 13, 2013**

Docket Number: **154-12-1211**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on June 11, 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:	41-50-86-022-285	Property Owner:	MINNESOTA REGIS CORP.
Classification:	PERSONAL		COR DBA HAIR MASTERS #60601
County:	KENT COUNTY		7201 METRO BLVD.
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	MINNEAPOLIS, MI 55439
School District:	KENOWA HILLS		KELLY A. SMITH, ASSR.
			4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$22,600	\$16,600	\$16,600	(\$6,000)
TAXABLE VALUE				
2012	\$22,600	\$16,600	\$16,600	(\$6,000)

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 June 13, 2013**

Docket Number: **154-13-0090**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on June 11, 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:	41-50-86-020-311	Property Owner:	THE COCA-COLA COMPANY
Classification:	PERSONAL		P. O. BOX 4440
County:	KENT COUNTY		BRANDON, FL 33509-4440
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	KENOWA HILLS		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$63,100	\$98,000	\$98,000	\$34,900
TAXABLE VALUE				
2012	\$63,100	\$98,000	\$98,000	\$34,900

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 June 13, 2013**

Docket Number: **154-13-0092**
LIVINGSTON COUNTY
HOWELL TWP.

The State Tax Commission, at a meeting held on June 11, 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:	4706-28-200-044	Property Owner:	EDMUND HAUCK (HOWELL AVIATION)
Classification:	REAL		5470 BROOKDALE
County:	LIVINGSTON COUNTY		BLOOMFIELD, MI 48304
Assessment Unit:	HOWELL TWP.	Assessing Officer / Equalization Director:	MARILYN R. COLLINS, ASSR.
School District:	HOWELL		3525 BYRON ROAD
			HOWELL, MI 48855

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$97,300	\$97,300	\$97,300
2012	\$0	\$97,300	\$97,300	\$97,300
TAXABLE VALUE				
2011	\$0	\$97,300	\$97,300	\$97,300
2012	\$0	\$97,300	\$97,300	\$97,300

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1400**
MONROE COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on June 11, 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:	5802-800-126-00	Property Owner:	MEADOWOOD APARTMENTS
Classification:	PERSONAL		C/O GLASS RATNER MANAGEMENT
County:	MONROE COUNTY		3391 PEACHTREE ROAD, NE SUITE 110
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	ATLANTA, GA 30326
School District:	BEDFORD		CHRISTOPHER R. RENIUS, ASSR.
			8100 JACKMAN
			TEMPERANCE, MI 48182

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$8,225	\$8,225	\$8,225
TAXABLE VALUE				
2012	\$0	\$8,225	\$8,225	\$8,225

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0101**
MONROE COUNTY
DUNDEE TWP.

The State Tax Commission, at a meeting held on June 11, 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:	5804-200-045-00	Property Owner:	REAU MANUFACTURING COMPANY
Classification:	PERSONAL		4633 N. COUNTY LINE HWY.
County:	MONROE COUNTY		BRITTON, MI 49229
Assessment Unit:	DUNDEE TWP.	Assessing Officer / Equalization Director:	MICHAEL M. MILETTI, ASSR.
School District:	BRITTON MACON		179 MAIN STREET
			DUNDEE, MI 48131

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$41,304	\$41,304	\$41,304
2012	\$0	\$155,153	\$155,153	\$155,153
TAXABLE VALUE				
2011	\$0	\$41,304	\$41,304	\$41,304
2012	\$0	\$155,153	\$155,153	\$155,153

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1401**
MONROE COUNTY
FRENCHTOWN TWP.

The State Tax Commission, at a meeting held on June 11, 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: 5807-000-114-00 Classification: PERSONAL County: MONROE COUNTY Assessment Unit: FRENCHTOWN TWP. School District: JEFFERSON	Property Owner: PACIFIC RIM CAPITAL, INC. C/O TISHA BELLANTUONI 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92654-2655 Assessing Officer / Equalization Director: VICKY L. BRYSON, ASSR. 2744 VIVIAN ROAD MONROE, MI 48162
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$8,300	\$8,300	\$8,300
2011	\$0	\$143,600	\$143,600	\$143,600
2012	\$0	\$122,900	\$122,900	\$122,900
TAXABLE VALUE				
2010	\$0	\$8,300	\$8,300	\$8,300
2011	\$0	\$143,600	\$143,600	\$143,600
2012	\$0	\$122,900	\$122,900	\$122,900

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 June 13, 2013**

Docket Number: **154-13-0093**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 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:	22-99-00-030-057	Property Owner:	CIT COMMUNICATIONS FINANCE CORP.
Classification:	PERSONAL		C/O RYAN
County:	OAKLAND COUNTY		2800 POST OAK BLVD, STE 2500
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	HOUSTON, TX 77056
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$309,090	\$311,250	\$311,250	\$2,160

TAXABLE VALUE				
2011	\$309,090	\$311,250	\$311,250	\$2,160

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0102**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 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:	22-99-51-268-420	Property Owner:	ASCENDANT MDX, INC.
Classification:	PERSONAL		SUITE 150
County:	OAKLAND COUNTY		2173 SALK AVENUE
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	CARLSBAD, CA 92008
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$150,000	\$0	\$0	(\$150,000)
TAXABLE VALUE				
2013	\$150,000	\$0	\$0	(\$150,000)

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 June 13, 2013**

Docket Number: **154-13-0103**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 22-IP-11-100-335 Classification: PERSONAL-SPECIAL ROLL County: OAKLAND COUNTY Assessment Unit: CITY OF FARMINGTON HILLS School District: FARMINGTON</p>	<p>Property Owner: ASCENDANT MDX, INC. SUITE 150 2173 SALK AVENUE CARLSBAD, CA 92008 Assessing Officer / Equalization Director: MATTHEW A. DINGMAN, ASSR. 31555 ELEVEN MILE FARMINGTON HILLS, MI 48336</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$0	\$186,240	\$186,240	\$186,240
2013	\$0	\$408,440	\$408,440	\$408,440
 TAXABLE VALUE				
2012	\$0	\$186,240	\$186,240	\$186,240
2013	\$0	\$408,440	\$408,440	\$408,440

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0105**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 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:	22-99-33-243-505	Property Owner:	PCB LOAD & TORQUE
Classification:	PERSONAL		24350 INDOPLEX
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48335
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$88,890	\$88,000	\$88,000	(\$890)
TAXABLE VALUE				
2013	\$88,890	\$88,000	\$88,000	(\$890)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0106**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 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:	22-99-00-043-021	Property Owner:	BISSELL RENTAL LLC
Classification:	PERSONAL		SUITE A
County:	OAKLAND COUNTY		630 N. CENTRAL EXPY
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	PLANO, TX 75074-6897
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0107**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 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:	22-99-00-010-031	Property Owner:	GE CAPITAL INFORMATION TECHNOLOGY
Classification:	PERSONAL		P.O. BOX 5043
County:	OAKLAND COUNTY		CHICAGO, IL 60680-5043
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$750,350	\$753,650	\$753,650	\$3,300

TAXABLE VALUE				
2013	\$750,350	\$753,650	\$753,650	\$3,300

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0108**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 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:	22-99-00-037-015	Property Owner:	MASSMUTUAL ASSET FINANCE, LLC
Classification:	PERSONAL		7303 SE LAKE ROAD
County:	OAKLAND COUNTY		PORTLAND, OR 97267
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,530	\$2,530	\$2,530
TAXABLE VALUE				
2013	\$0	\$2,530	\$2,530	\$2,530

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0109**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-99-49-232-552	Property Owner:	MOBIS NORTH AMERICA LLC
Classification:	PERSONAL		23255 COMMERCE DRIVE
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48335
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$401,690	\$467,210	\$467,210	\$65,520

TAXABLE VALUE				
2013	\$401,690	\$467,210	\$467,210	\$65,520

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0110**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 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:	22-99-62-370-011	Property Owner:	FROST & SULLIVAN
Classification:	PERSONAL		7550 1 H 10 WEST
County:	OAKLAND COUNTY		SAN ANTONIO, TX 78229
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,690	\$1,690	\$1,690
TAXABLE VALUE				
2013	\$0	\$1,690	\$1,690	\$1,690

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0111**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 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:	22-99-00-009-028	Property Owner:	VERIZON CREDIT INC.
Classification:	PERSONAL		C/O DUFF & PHELPS
County:	OAKLAND COUNTY		P.O. BOX 2749
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	ADDISON, TX 75001
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,520	\$3,690	\$3,690	\$1,170
TAXABLE VALUE				
2013	\$2,520	\$3,690	\$3,690	\$1,170

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 June 13, 2013**

Docket Number: **154-13-0112**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on June 11, 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:	22-99-80-377-763	Property Owner:	WIRELESS FACILITIES INC.
Classification:	PERSONAL		37676 HILLS TECH DR.
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48331
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,210	\$1,210	\$1,210
TAXABLE VALUE				
2013	\$0	\$1,210	\$1,210	\$1,210

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1301**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on June 11, 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:	50-99-00-007-028	Property Owner:	HORIZON ENGINEERING ASSOCIATES
Classification:	PERSONAL		1200 VETERANS MEMORIAL HWY.
County:	OAKLAND COUNTY		HAUPPAUGE, NY 11788
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$4,240	\$14,950	\$14,950	\$10,710
TAXABLE VALUE				
2012	\$4,240	\$14,950	\$14,950	\$10,710

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1302**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on June 11, 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:	50-99-00-011-071	Property Owner:	IDENTITY SOURCE LLC
Classification:	PERSONAL		SUITE A
County:	OAKLAND COUNTY		40500 GRAND RIVER AVENUE
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	NOVI, MI 48375
School District:	NOVI		D. GLENN LEMMON, ASSR.
			45175 W. 10 MILE
			NOVI, MI 48375-3024

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$8,220	\$35,540	\$35,540	\$27,320
TAXABLE VALUE				
2012	\$8,220	\$35,540	\$35,540	\$27,320

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1303**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on June 11, 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:	50-99-00-012-244	Property Owner:	NAVITAS LEASE CORPORATION
Classification:	PERSONAL		1909 ROUTE 70 EAST, #302
County:	OAKLAND COUNTY		CHERRY HILL, NJ 08003
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$2,100	\$2,100	\$2,100
TAXABLE VALUE				
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 June 13, 2013**

Docket Number: **154-13-0047**
OAKLAND COUNTY
CITY OF SOUTH LYON

The State Tax Commission, at a meeting held on June 11, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-99-00-008-004	Property Owner:	SOUTH LYON BB INC.
Classification:	PERSONAL		BIG BOY RESTAURANT
County:	OAKLAND COUNTY		21775 PONTIAC TRAIL
Assessment Unit:	CITY OF SOUTH LYON	Assessing Officer / Equalization Director:	SOUTH LYON, MI 48178
School District:	SOUTH LYON		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>
ASSESSED VALUE				
2012	\$95,220	\$136,600	\$136,600	\$41,380
TAXABLE VALUE				
2012	\$95,220	\$136,600	\$136,600	\$41,380

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 June 13, 2013**

Docket Number: **154-12-1420**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on June 11, 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:	76-99-79-336-000	Property Owner:	STANLEY CONVERGENT SECURITY SOLUTIONS
Classification:	PERSONAL		P. O. BOX 1029
County:	OAKLAND COUNTY		DUBLIN, PA 18917-9998
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$8,440	\$24,060	\$24,060	\$15,620
TAXABLE VALUE				
2011	\$8,440	\$24,060	\$24,060	\$15,620

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1421**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on June 11, 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:	76-99-75-274-600	Property Owner:	WESTWOOD ONE/METRO NETWORK COM
Classification:	PERSONAL		SHADOW BROADCAST SVS - TAX DEPT
County:	OAKLAND COUNTY		20880 STONE OAK PARKWAY
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SAN ANTONIO, TX 48258
School District:	SOUTHFIELD		DAVID TIJERINA, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$74,130	\$101,510	\$101,510	\$27,380
TAXABLE VALUE				
2011	\$74,130	\$101,510	\$101,510	\$27,380

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 June 13, 2013**

Docket Number: **154-12-1426**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on June 11, 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:	88-99-00-332-580	Property Owner:	JAY A FISHMAN, LTD
Classification:	PERSONAL		101 W. BIG BEAVER, SUITE 1125
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$75,660	\$113,340	\$113,340	\$37,680
2011	\$67,430	\$104,050	\$104,050	\$36,620
2012	\$60,200	\$97,070	\$97,070	\$36,870
TAXABLE VALUE				
2010	\$75,660	\$113,340	\$113,340	\$37,680
2011	\$67,430	\$104,050	\$104,050	\$36,620
2012	\$60,200	\$97,070	\$97,070	\$36,870

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1428**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on June 11, 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:	88-99-00-746-510	Property Owner:	METRO SANITATION
Classification:	PERSONAL		22001 HOOVER ROAD
County:	OAKLAND COUNTY		WARREN, MI 48089-2554
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$3,390	\$18,510	\$18,510	\$15,120
2011	\$4,240	\$17,160	\$17,160	\$12,920
2012	\$0	\$15,960	\$15,960	\$15,960
TAXABLE VALUE				
2010	\$3,390	\$18,510	\$18,510	\$15,120
2011	\$4,240	\$17,160	\$17,160	\$12,920
2012	\$0	\$15,960	\$15,960	\$15,960

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1429**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on June 11, 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:	88-99-00-388-700	Property Owner:	TELECOMM MOBILE GROUP OPERATING
Classification:	PERSONAL		3290 W. BIG BEAVER, SUITE 500
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$50,000	\$73,720	\$73,720	\$23,720
TAXABLE VALUE				
2012	\$50,000	\$73,720	\$73,720	\$23,720

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1432**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on June 11, 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:	88-99-00-379-380	Property Owner:	YOUN PLASTIC SURGERY, LLC
Classification:	PERSONAL		755 W. BIG BEAVER, SUITE 1200
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$86,750	\$120,850	\$120,850	\$34,100
2011	\$102,000	\$131,720	\$131,720	\$29,720
2012	\$99,740	\$125,620	\$125,620	\$25,880
TAXABLE VALUE				
2010	\$86,750	\$120,850	\$120,850	\$34,100
2011	\$102,000	\$131,720	\$131,720	\$29,720
2012	\$99,740	\$125,620	\$125,620	\$25,880

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0095**
ROSCOMMON COUNTY
ROSCOMMON TWP.

The State Tax Commission, at a meeting held on June 11, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-011-541-509-0000	Property Owner:	VICKI LYNN AND REX S. BLAIR
Classification:	REAL		8651 PLEASANT LAKE DRIVE
County:	ROSCOMMON COUNTY		BRIGHTON, MI 48116
Assessment Unit:	ROSCOMMON TWP.	Assessing Officer / Equalization Director:	DIANE F. RANDALL, ASSR.
School District:	HOUGHTON LAKE		P.O. BOX 610
			HOUGHTON LAKE, MI 48629

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$4,300	\$21,900	\$21,900	\$17,600
2011	\$3,800	\$19,200	\$19,200	\$15,400
2012	\$3,700	\$17,900	\$17,900	\$14,200
TAXABLE VALUE				
2010	\$4,117	\$21,900	\$21,900	\$17,783
2011	\$3,800	\$19,200	\$19,200	\$15,400
2012	\$3,700	\$17,900	\$17,900	\$14,200

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 June 13, 2013**

Docket Number: **154-12-1376**
TUSCOLA COUNTY
ALMER TWP.

The State Tax Commission, at a meeting held on June 11, 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:	79-002-900-550-0100-00	Property Owner:	THE DETROIT EDISON COMPANY
Classification:	PERSONAL		P.O. BOX 33017
County:	TUSCOLA COUNTY		DETROIT, MI 48232
Assessment Unit:	ALMER TWP.	Assessing Officer / Equalization Director:	TOD G. FACKLER, ASSR.
School District:	CASS CITY		6697 BUELL ROAD
			VASSAR, MI 48768

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$197,050	\$0	\$0	(\$197,050)
TAXABLE VALUE				
2010	\$197,050	\$0	\$0	(\$197,050)

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 June 13, 2013**

Docket Number: **154-11-2250**
WAYNE COUNTY
CITY OF BELLEVILLE

The State Tax Commission, at a meeting held on June 11, 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:	31-999-00-1001-012	Property Owner:	JOHNNY'S GRILL
Classification:	PERSONAL		146 HIGH
County:	WAYNE COUNTY		BELLEVILLE, MI 48111
Assessment Unit:	CITY OF BELLEVILLE	Assessing Officer / Equalization Director:	MELANIE SHAW, ASSR.
School District:	VAN BUREN		6 MAIN STREET
			BELLEVILLE, MI 48111

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$70,400	\$70,400	\$70,400
2010	\$0	\$64,600	\$64,600	\$64,600
2011	\$0	\$60,300	\$60,300	\$60,300
TAXABLE VALUE				
2009	\$0	\$70,400	\$70,400	\$70,400
2010	\$0	\$64,600	\$64,600	\$64,600
2011	\$0	\$60,300	\$60,300	\$60,300

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013

Docket Number: 154-12-1454
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on June 11, 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: 82-33-999-00-1647-397
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS
School District: CRESTWOOD

Property Owner:
YALDO EYE CENTERS, PC
24430 FORD ROAD
DEARBORN HEIGHTS, MI 48127
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)
ASSESSED VALUE				
2012	\$68,460	\$178,300	\$178,300	\$109,840
TAXABLE VALUE				
2012	\$68,460	\$178,300	\$178,300	\$109,840

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1459**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on June 11, 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:	22030895-7	Property Owner:	PPG INDUSTRIES, INC.
Classification:	REAL		ONE PPG PLACE
County:	WAYNE COUNTY		PITTSBURG, PA 15272
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)
ASSESSED VALUE				
2010	\$418,832	\$125,000	\$125,000	(\$293,832)
2011	\$418,832	\$125,000	\$125,000	(\$293,832)
TAXABLE VALUE				
2010	\$368,676	\$125,000	\$125,000	(\$243,676)
2011	\$362,514	\$125,000	\$125,000	(\$237,514)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-12-1457**
**WAYNE COUNTY
CITY OF LIVONIA**

The State Tax Commission, at a meeting held on June 11, 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:	46-999-00-5217-000	Property Owner:	JUST BAKED
Classification:	PERSONAL		31805 GLENDALE
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)
ASSESSED VALUE				
2012	\$5,000	\$168,500	\$168,500	\$163,500
TAXABLE VALUE				
2012	\$5,000	\$168,500	\$168,500	\$163,500

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 June 13, 2013**

Docket Number: **154-13-0097**
WAYNE COUNTY
CITY OF TRENTON

The State Tax Commission, at a meeting held on June 11, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 82-54-999-99-2632-013 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF TRENTON School District: TRENTON</p>	<p>Property Owner: TIMEPAYMENT CORP. SUITE 200 16 NEW ENGLAND EXECUTIVE PARK BURLINGTON, MA 01803 Assessing Officer / Equalization Director: PHILIP O. MASTIN, III, ASSR. 2800 THIRD STREET TRENTON, MI 48183</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$1,200	\$1,200	\$1,200
2012	\$0	\$1,000	\$1,000	\$1,000
2013	\$0	\$900	\$900	\$900
TAXABLE VALUE				
2011	\$0	\$1,200	\$1,200	\$1,200
2012	\$0	\$1,000	\$1,000	\$1,000
2013	\$0	\$900	\$900	\$900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 13, 2013**

Docket Number: **154-13-0098**
WAYNE COUNTY
CITY OF TRENTON

The State Tax Commission, at a meeting held on June 11, 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:	82-54-999-99-1901-001	Property Owner:	NDG INVESTMENT CO., LLC
Classification:	PERSONAL		1660 KINGSWAY CT.
County:	WAYNE COUNTY		TRENTON, MI 48183
Assessment Unit:	CITY OF TRENTON	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	TRENTON		2800 THIRD STREET
			TRENTON, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$56,200	\$141,400	\$141,400	\$85,200
TAXABLE VALUE				
2012	\$56,200	\$141,400	\$141,400	\$85,200

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

