

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

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

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

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

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

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

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

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

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued December 17, 2013

Docket Number: 154-13-0761

CASS COUNTY

CALVIN TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-010-008-149-10	Property Owner:	GARY A. AND LOUISA K. MULLINS
Classification:	REAL		20131 NORTHROP
County:	CASS COUNTY		CASSOPOLIS, MI 49031
Assessment Unit:	CALVIN TWP.	Assessing Officer / Equalization Director:	SHALICE R. NORTHROP, ASSR.
School District:	CASSOPOLIS		51951 M-40
			MARCELLUS, MI 49067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$10,700	\$67,931	\$67,931	\$57,231
2012	\$6,400	\$66,204	\$66,204	\$59,804
2013	\$4,700	\$52,710	\$52,710	\$48,010
<b>TAXABLE VALUE</b>				
2011	\$10,700	\$67,931	\$67,931	\$57,231
2012	\$6,400	\$66,204	\$66,204	\$59,804
2013	\$4,700	\$52,710	\$52,710	\$48,010

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0762**  
**DELTA COUNTY**  
**ESCANABA TWP.**

The State Tax Commission, at a meeting held on December 16, 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: 21-007-119-011-20 Classification: REAL County: DELTA COUNTY Assessment Unit: ESCANABA TWP.  School District: GLADSTONE	Property Owner: ANTHONY T. ASSELIN 3500 21ST ROAD GLADSTONE, MI 49837  Assessing Officer / Equalization Director: KEVIN P. DUBORD, ASSR. 3983 COUNTY 416 20TH ROAD GLADSTONE, MI 49837
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$9,250	\$9,250	\$9,250	\$0
 <b>TAXABLE VALUE</b>				
2013	\$0	\$9,250	\$9,250	\$9,250

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0834**  
**GLADWIN COUNTY**  
**BILLINGS TWP.**

The State Tax Commission, at a meeting held on December 16, 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:	26-030-027-100-011-00	Property Owner:	BRIAN D. PARSONS
Classification:	REAL		4550 LAKEVIEW DRIVE
County:	GLADWIN COUNTY		BEAVERTON, MI 48612
Assessment Unit:	BILLINGS TWP.	Assessing Officer / Equalization Director:	DEBRA A. BORROW, ASSR.
School District:	BEAVERTON		1050 ESTEY ROAD
			BEAVERTON, MI 48612

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$77,600	\$71,100	\$71,100	(\$6,500)
<b>TAXABLE VALUE</b>				
2011	\$79,466	\$72,800	\$72,800	(\$6,666)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0763**  
**HILLSDALE COUNTY**  
**FAYETTE TWP.**

The State Tax Commission, at a meeting held on December 16, 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:	30-06-300-001-029	Property Owner:	BEVERLY GODFREY TRUST
Classification:	REAL		PO BOX 37
County:	HILLSDALE COUNTY		JONESVILLE, MI 49250
Assessment Unit:	FAYETTE TWP.	Assessing Officer / Equalization Director:	BENJAMIN R. WHEELER, ASSR.
School District:	JONESVILLE		211 NORTH STREET
			JONESVILLE, MI 49250

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$4,950	\$4,950	\$4,950
2013	\$0	\$4,950	\$4,950	\$4,950
<b>TAXABLE VALUE</b>				
2012	\$0	\$3,915	\$3,915	\$3,915
2013	\$0	\$4,008	\$4,008	\$4,008

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0775**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-51-175-000	Property Owner:	CATAMARAN PBM OF MARYLAND, INC.
Classification:	PERSONAL		SUITE 610
County:	INGHAM COUNTY		2441 WARRENVILLE RD.
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	LISLE, IL 60532
School District:	EAST LANSING		DAVID C. LEE, ASSR.
			410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$5,000	\$69,700	\$69,700	\$64,700
2012	\$5,500	\$67,100	\$67,100	\$61,600
2013	\$5,800	\$53,000	\$53,000	\$47,200
<b>TAXABLE VALUE</b>				
2011	\$5,000	\$69,700	\$69,700	\$64,700
2012	\$5,500	\$67,100	\$67,100	\$61,600
2013	\$5,800	\$53,000	\$53,000	\$47,200

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0776**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-44-460-900	Property Owner:	SCHNABEL FOUNDATION COMPANY
Classification:	PERSONAL		45240 BUSINESS CT. #250
County:	INGHAM COUNTY		STERLING, VA 20166
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$25,000	\$25,000	\$25,000
<b>TAXABLE VALUE</b>				
2013	\$0	\$25,000	\$25,000	\$25,000

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0777**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-41-615-400	Property Owner:	UNION NATIONAL MORTGAGE COMPANY
Classification:	PERSONAL		8241 DOW CIRCLE WEST
County:	INGHAM COUNTY		STRONGVILLE, OH 44136
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$10,000	\$15,400	\$15,400	\$5,400
<b>TAXABLE VALUE</b>				
2013	\$10,000	\$15,400	\$15,400	\$5,400

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0779**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-49-229-400  
Classification: PERSONAL  
County: INGHAM COUNTY  
Assessment Unit: CITY OF EAST LANSING  
  
School District: LANSING

Property Owner:  
CV EAST LANSING MI LLC  
C/O MARVIN F. POER & COMPANY  
18818 TELLER AVE., SUITE 277  
IRVING, CA 92612  
Assessing Officer / Equalization Director:  
DAVID C. LEE, ASSR.  
410 ABBOTT ROAD ROOM 109  
EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$84,700	\$84,700	\$84,700
 <b>TAXABLE VALUE</b>				
2013	\$0	\$84,700	\$84,700	\$84,700

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0764**  
**KALAMAZOO COUNTY**  
**RICHLAND TWP.**

The State Tax Commission, at a meeting held on December 16, 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:	3903-07-351-009	Property Owner:	DOUGLAS AND SUSAN TANKERSLEY
Classification:	REAL		9168 NORTH 24TH STREET
County:	KALAMAZOO COUNTY		RICHLAND, MI 49083
Assessment Unit:	RICHLAND TWP.	Assessing Officer / Equalization Director:	DIANE GAJOR, ASSR.
School District:	GULL LAKE		7401 N. 32ND STREET
			RICHLAND, MI 49083-9701

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$85,600	\$101,200	\$101,200	\$15,600
2012	\$81,900	\$97,200	\$97,200	\$15,300
2013	\$77,900	\$93,700	\$93,700	\$15,800
<b>TAXABLE VALUE</b>				
2011	\$85,600	\$101,200	\$101,200	\$15,600
2012	\$81,900	\$97,200	\$97,200	\$15,300
2013	\$77,900	\$93,700	\$93,700	\$15,800

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-12-1308**  
**KENT COUNTY**  
**CITY OF CEDAR SPRINGS**

The State Tax Commission, at a meeting held on December 16, 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:	41-50-37-020-289	Property Owner:	AQUA FLOW WATER SYSTEMS
Classification:	PERSONAL		417 N. MAIN STREET NE
County:	KENT COUNTY		CEDAR SPRINGS, MI 49319
Assessment Unit:	CITY OF CEDAR SPRINGS	Assessing Officer / Equalization Director:	DEBRA S. RASHID, ASSR.
School District:	CEDAR SPRINGS		66 S. MAIN STREET, BOX 310
			CEDAR SPRINGS, MI 49319

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$5,900	\$9,400	\$9,400	\$3,500
<b>TAXABLE VALUE</b>				
2012	\$5,900	\$9,400	\$9,400	\$3,500

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0765**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-111-845	Property Owner:	AMERICAN BOTTLING COMPANY
Classification:	PERSONAL		5301 LEGACY DRIVE
County:	KENT COUNTY		PLANO, TX 75024
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$6,400	\$98,600	\$98,600	\$92,200
<b>TAXABLE VALUE</b>				
2013	\$6,400	\$98,600	\$98,600	\$92,200

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0767**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-360	Property Owner:	NOURISH ORGANIC MARKET LLC
Classification:	PERSONAL		634 WEALTHY ST SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$2,500	\$7,500	\$7,500	\$5,000
<b>TAXABLE VALUE</b>				
2012	\$2,500	\$7,500	\$7,500	\$5,000

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0832**  
**KENT COUNTY**  
**CITY OF KENTWOOD**

The State Tax Commission, at a meeting held on December 16, 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:	41-50-65-026-317	Property Owner:	GEBBENS MANAGEMENT INC.
Classification:	PERSONAL		1836 MISTY RIDGE SW
County:	KENT COUNTY		BYRON CENTER, MI 49315
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	DEBORAH K. RING, ASSR.
School District:	KELLOGGSVILLE		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$28,000	\$34,300	\$34,300	\$6,300
<b>TAXABLE VALUE</b>				
2013	\$28,000	\$34,300	\$34,300	\$6,300

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0836**  
**MACOMB COUNTY**  
**CITY OF FRASER**

The State Tax Commission, at a meeting held on December 16, 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: 250-33992-50 Classification: PERSONAL County: MACOMB COUNTY Assessment Unit: CITY OF FRASER  School District: FRASER	Property Owner: PUMP SERVICE INTERNATIONAL LLC 33992 DOREKA FRASER, MI 48026  Assessing Officer / Equalization Director: GARY R. BLASH, ASSR. 33000 GARFIELD FRASER, MI 48026
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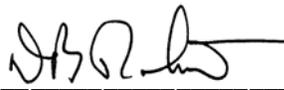
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$0	\$16,648	\$16,648	\$16,648
 <b>TAXABLE VALUE</b>				
2012	\$16,648	\$16,648	\$16,648	\$0

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0837**  
**MACOMB COUNTY  
CITY OF RICHMOND**

The State Tax Commission, at a meeting held on December 16, 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:	50-07-20-06-724-004	Property Owner:	SYSCO FOOD SERVICE DETROIT
Classification:	PERSONAL		41600 VAN BORN ROAD
County:	MACOMB COUNTY		CANTON, MI 48188-2746
Assessment Unit:	CITY OF RICHMOND	Assessing Officer / Equalization Director:	LYNNE S. HOUSTON, ASSR.
School District:	RICHMOND		68225 MAIN STREET, BOX 457
			RICHMOND, MI 48062

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$700	\$700	\$700
2013	\$0	\$600	\$600	\$600
<b>TAXABLE VALUE</b>				
2012	\$0	\$700	\$700	\$700
2013	\$0	\$600	\$600	\$600

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0838**  
**MACOMB COUNTY**  
**CITY OF RICHMOND**

The State Tax Commission, at a meeting held on December 16, 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: 50-07-20-00-041-000 Classification: PERSONAL County: MACOMB COUNTY Assessment Unit: CITY OF RICHMOND  School District: RICHMOND	Property Owner: MUZAK LLC 3318 LAKEMONT BLVD. FORT MILL, SC 29708  Assessing Officer / Equalization Director: LYNNE S. HOUSTON, ASSR. 68225 MAIN STREET, BOX 457 RICHMOND, MI 48062
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2011	\$0	\$300	\$300	\$300
2012	\$0	\$300	\$300	\$300
2013	\$0	\$300	\$300	\$300
<b>TAXABLE VALUE</b>				
2011	\$0	\$300	\$300	\$300
2012	\$0	\$300	\$300	\$300
2013	\$0	\$300	\$300	\$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.

  
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 Douglas B. Roberts  
 Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued January 7, 2014

Docket Number: 154-13-0781  
MARQUETTE COUNTY  
CITY OF MARQUETTE

The State Tax Commission, at a meeting held on December 16, 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:	9671578	Property Owner:	UNITED RENTALS (NORTH AMERICA) 0001
Classification:	PERSONAL		ATTN: PROPERTY TAX DEPARTMENT
County:	MARQUETTE COUNTY		12802 TAMPA OAKS BLVD., SUITE 350
Assessment Unit:	CITY OF MARQUETTE		TEMPLE TERRACE, FL 33637-1916
		Assessing Officer / Equalization Director:	SUSAN K. BOVAN, ASSR.
School District:	MARQUETTE CITY		300 W. BARAGA AVENUE
			MARQUETTE, MI 49855

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$145,300	\$145,300	\$145,300
 <b>TAXABLE VALUE</b>				
2013	\$0	\$145,300	\$145,300	\$145,300

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.

**Reason for Amendment :**  
**The State Tax Commission determined to approve the change to correct the Parcel Code listed.**

Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0821**  
**MIDLAND COUNTY**  
**CITY OF MIDLAND**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-08-32-602	Property Owner:	MAX ERA, INC. ATTN: XIAO LING ESQ
Classification:	PERSONAL		DACHENG LAW OFFICES LLP
County:	MIDLAND COUNTY		2 WALL ST., FLOOR 21
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	NEW YORK, NY 10005
			REID A. DUFORD, ASSR.
School District:	MIDLAND		333 W. ELLSWORTH STREET
			MIDLAND, MI 48640-5132

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$3,008,332	\$3,008,332	\$3,008,332
<b>TAXABLE VALUE</b>				
2013	\$0	\$3,008,332	\$3,008,332	\$3,008,332

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0835**  
**MONTCALM COUNTY**  
**EUREKA TWP.**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-008-011-017-01	Property Owner:	MERSEN USA CORPORATION
Classification:	REAL		712 INDUSTRIAL DRIVE
County:	MONTCALM COUNTY		GREENVILLE, MI 48838
Assessment Unit:	EUREKA TWP.	Assessing Officer / Equalization Director:	LINDA K. MILLER, ASSR.
School District:	GREENVILLE		6731 E. KICKLAND ROAD
			CARSON CITY, MI 48811

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$15,700	\$35,000	\$35,000	\$19,300
2013	\$17,800	\$37,100	\$37,100	\$19,300
<b>TAXABLE VALUE</b>				
2012	\$15,700	\$35,000	\$35,000	\$19,300
2013	\$16,076	\$35,840	\$35,840	\$19,764

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0487**  
**OAKLAND COUNTY  
CITY OF BIRMINGHAM**

The State Tax Commission, at a meeting held on December 16, 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:	08-99-00-009-171	Property Owner:	UNIVERSAL JEWELRY & WATCH REPAIR
Classification:	PERSONAL		177 S. OLD WOODWARD
County:	OAKLAND COUNTY		BIRMINGHAM, MI 48009
Assessment Unit:	CITY OF BIRMINGHAM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	BIRMINGHAM		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$103,250	\$135,650	\$135,650	\$32,400
<b>TAXABLE VALUE</b>				
2012	\$103,250	\$135,650	\$135,650	\$32,400

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0137**  
**OAKLAND COUNTY  
CITY OF FERNDALE**

The State Tax Commission, at a meeting held on December 16, 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:	24-99-44-000-783	Property Owner:	ONE EYED BETTY'S
Classification:	PERSONAL		FKA CANTINA DIABLO'S
County:	OAKLAND COUNTY		175 W. TROY
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	FERNDALE, MI 48220
School District:	FERNDALE		DAVID M. HIEBER, ASSR.
			2500 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$86,500	\$173,370	\$173,370	\$86,870
<b>TAXABLE VALUE</b>				
2012	\$86,500	\$173,370	\$173,370	\$86,870

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0375**  
**OAKLAND COUNTY  
CITY OF FERNDALE**

The State Tax Commission, at a meeting held on December 16, 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:	24-99-00-009-041	Property Owner:	FUJIFILM NA CORP
Classification:	PERSONAL		200 SUMMIT LAKE DR., FL 2
County:	OAKLAND COUNTY		VALHALLA, NY 10595-1356
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	FERNDALE		2500 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$6,930	\$6,930	\$6,930
<b>TAXABLE VALUE</b>				
2013	\$0	\$6,930	\$6,930	\$6,930

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0822**  
**OAKLAND COUNTY  
CITY OF FERNDALE**

The State Tax Commission, at a meeting held on December 16, 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:	24-99-00-011-115	Property Owner:	ARBITRON INC.
Classification:	PERSONAL		9705 PATUXENT WOODS DRIVE
County:	OAKLAND COUNTY		COLUMBIA, MD 21046-1372
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	FERNDALE		2500 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$2,990	\$2,990	\$2,990
<b>TAXABLE VALUE</b>				
2013	\$0	\$2,990	\$2,990	\$2,990

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0419**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 16, 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:	50-99-00-013-138	Property Owner:	ASSEMBLERS INC.
Classification:	PERSONAL		1508 SWARTHOUT ROAD
County:	OAKLAND COUNTY		PINCKNEY, MI 48169-9251
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$20,000	\$73,120	\$73,120	\$53,120
<b>TAXABLE VALUE</b>				
2013	\$20,000	\$73,120	\$73,120	\$53,120

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0661**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 16, 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:	50-22-01-400-022	Property Owner:	HCP LAND, LLC
Classification:	REAL		39000 COUNTRY CLUB DR.
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48331-3453
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	WALLED LAKE		45175 W. 10 MILE
			NOVI, MI 48375-3024

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$392,800	\$1,516,750	\$1,516,750	\$1,123,950
<b>TAXABLE VALUE</b>				
2013	\$290,460	\$1,414,460	\$1,414,460	\$1,124,000

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0823**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 16, 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:	50-99-00-013-225	Property Owner:	LIS ART CONSERVATION & RESTORATION SERVICES, LLC
Classification:	PERSONAL		23575 Broken Stone Ct. #708
County:	OAKLAND COUNTY		Novi, MI 48375
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,290	\$1,290	\$1,290
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,290	\$1,290	\$1,290

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0824**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on December 16, 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:	50-99-00-010-215	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$7,990	\$7,990	\$7,990
<b>TAXABLE VALUE</b>				
2013	\$0	\$7,990	\$7,990	\$7,990

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0770**  
**OAKLAND COUNTY  
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-LS-33-104-009	Property Owner:	CASSANDRA BALDWIN
Classification:	REAL		114 E. JUDSON STREET
County:	OAKLAND COUNTY		PONTIAC, MI 48342
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,620	\$1,620	\$1,620
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,620	\$1,620	\$1,620

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 December 17, 2013**

Docket Number: **154-13-0771**  
**OAKLAND COUNTY**  
**CITY OF ROCHESTER HILLS**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 70-99-00-260-182  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF ROCHESTER HILLS  
  
School District: AVONDALE

Property Owner:  
COMPTON'S QUALITY GROUP INC.  
2700 BOND ST.  
ROCHESTER HILLS, MI 48309  
  
Assessing Officer / Equalization Director:  
KURT A. DAWSON, ASSR.  
1000 ROCHESTER HILLS DRIVE  
ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$25,000	\$120,620	\$120,620	\$95,620
2013	\$27,500	\$107,490	\$107,490	\$79,990
<b>TAXABLE VALUE</b>				
2012	\$25,000	\$120,620	\$120,620	\$95,620
2013	\$27,500	\$107,490	\$107,490	\$79,990

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0391**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 16, 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:	76-99-64-033-712	Property Owner:	AL HODA HOME CARE SVS
Classification:	PERSONAL		24001 SOUTHFIELD RD. #213
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$1,000	\$4,890	\$4,890	\$3,890
<b>TAXABLE VALUE</b>				
2012	\$1,000	\$4,890	\$4,890	\$3,890

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 December 17, 2013**

Docket Number: **154-13-0825**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 16, 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:	76-99-75-618-300	Property Owner:	RESOURCE GLOBAL PROFESSIONALS
Classification:	PERSONAL		ATTN: ACCOUNTING DEPT.
County:	OAKLAND COUNTY		17101 ARMSTRONG AVENUE
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	IRVINE, CA 92614
School District:	SOUTHFIELD		DAVID TIJERINA, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$50,830	\$73,960	\$73,960	\$23,130
<b>TAXABLE VALUE</b>				
2012	\$50,830	\$73,960	\$73,960	\$23,130

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0826**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 16, 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:	76-99-75-544-011	Property Owner:	COX REPRESENTATIVES/TELEREP INC
Classification:	PERSONAL		ATTN: TAX DEPARTMENT
County:	OAKLAND COUNTY		223 PERIMETER CENTER PKWY
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	ATLANTA, GA 30346
			DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$35,260	\$43,310	\$43,310	\$8,050
2012	\$35,260	\$38,460	\$38,460	\$3,200
2013	\$35,330	\$34,280	\$34,280	(\$1,050)
<b>TAXABLE VALUE</b>				
2011	\$35,260	\$43,310	\$43,310	\$8,050
2012	\$35,260	\$38,460	\$38,460	\$3,200
2013	\$35,330	\$34,280	\$34,280	(\$1,050)

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 December 17, 2013**

Docket Number: **154-13-0374**  
**OAKLAND COUNTY**  
**CITY OF WIXOM**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-007-123	Property Owner:	OCE FINANCIAL SERVICES INC.
Classification:	PERSONAL		5600 BROKEN BLVD.
County:	OAKLAND COUNTY		BOCA RATON, FL 33487
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$494,450	\$494,450	\$494,450
<b>TAXABLE VALUE</b>				
2012	\$0	\$494,450	\$494,450	\$494,450

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0408**  
**OAKLAND COUNTY  
CITY OF WIXOM**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-011-043	Property Owner:	JAVA MASTER
Classification:	PERSONAL		46956 LIBERTY
County:	OAKLAND COUNTY		WIXOM, MI 48393
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$54,250	\$91,350	\$91,350	\$37,100
<b>TAXABLE VALUE</b>				
2012	\$54,250	\$91,350	\$91,350	\$37,100

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0420**  
**OAKLAND COUNTY**  
**CITY OF WIXOM**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-01-899-022	Property Owner:	ARAMARK REFRESHMENT SERVICES
Classification:	PERSONAL		COMPONENT 6011
County:	OAKLAND COUNTY		32985 INDUSTRIAL ROAD
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	LIVONIA, MI 48150
			DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$4,480	\$4,480	\$4,480
<b>TAXABLE VALUE</b>				
2012	\$0	\$4,480	\$4,480	\$4,480

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0768**  
**OAKLAND COUNTY**  
**LYON TWP.**

The State Tax Commission, at a meeting held on December 16, 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:	K-21-05-254-002	Property Owner:	TWIN PINES LYON II LLC
Classification:	REAL		2683 LAKERIDGE AVE.
County:	OAKLAND COUNTY		WIXOM, MI 48393
Assessment Unit:	LYON TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$64,400	\$64,400	\$64,400
<b>TAXABLE VALUE</b>				
2013	\$0	\$64,400	\$64,400	\$64,400

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued December 17, 2013

Docket Number: 154-13-0769

OAKLAND COUNTY

LYON TWP.

The State Tax Commission, at a meeting held on December 16, 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:	K-21-23-604-007	Property Owner:	GTP INFRASTRUCTURE I, LLC
Classification:	REAL		PO BOX 811510
County:	OAKLAND COUNTY		BOCA RATON, FL 33481-1510
Assessment Unit:	LYON TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$62,400	\$62,400	\$62,400
2013	\$0	\$62,400	\$62,400	\$62,400
<b>TAXABLE VALUE</b>				
2012	\$0	\$62,400	\$62,400	\$62,400
2013	\$0	\$62,400	\$62,400	\$62,400

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0413**  
**OAKLAND COUNTY**  
**ORION TWP.**

The State Tax Commission, at a meeting held on December 16, 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:	OL-99-00-300-624	Property Owner:	SAGEBRUSH CANTINA
Classification:	PERSONAL		1822 ARROWHEAD TRAIL
County:	OAKLAND COUNTY		OXFORD, MI 48371
Assessment Unit:	ORION TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAKE ORION		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$77,180	\$120,770	\$120,770	\$43,590
<b>TAXABLE VALUE</b>				
2012	\$77,180	\$120,770	\$120,770	\$43,590

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0371**  
**OAKLAND COUNTY**  
**OXFORD TWP.**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-99-00-006-040	Property Owner:	LEAF FINANCIAL CORP
Classification:	PERSONAL		2005 MARKET STREET, 14FL
County:	OAKLAND COUNTY		PHILADELPHIA, PA 19103
Assessment Unit:	OXFORD TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	OXFORD		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$2,040	\$2,040	\$2,040
<b>TAXABLE VALUE</b>				
2012	\$0	\$2,040	\$2,040	\$2,040

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0372**  
**OAKLAND COUNTY**  
**ROYAL OAK TWP.**

The State Tax Commission, at a meeting held on December 16, 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:	S-99-00-002-026	Property Owner:	OCE FINANCIAL SERVICES INC. (CANON FINANCIAL SERVICES) 158 GAITHER DR., STE 200 MT. LAUREL, NJ 08054
Classification:	PERSONAL	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR. 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341
County:	OAKLAND COUNTY		
Assessment Unit:	ROYAL OAK TWP.		
School District:	OAK PARK		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$118,830	\$118,830	\$118,830
<b>TAXABLE VALUE</b>				
2012	\$0	\$118,830	\$118,830	\$118,830

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0860**  
**SAGINAW COUNTY**  
**CITY OF SAGINAW**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-8005-43200	Property Owner:	BIBI INC.
Classification:	PERSONAL		12613 NICHOLS ROAD
County:	SAGINAW COUNTY		BURT, MI 48417
Assessment Unit:	CITY OF SAGINAW	Assessing Officer / Equalization Director:	LORI D. BROWN, ASSR.
School District:	SAGINAW CITY		1315 S. WASHINGTON AVENUE
			SAGINAW, MI 48601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$20,100	\$20,100	\$20,100
<b>TAXABLE VALUE</b>				
2013	\$0	\$20,100	\$20,100	\$20,100

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0828**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on December 16, 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:	09-90-00-080-337	Property Owner:	INTERNATIONAL ENVIRONMENTAL MGMT.
Classification:	PERSONAL		C/O MARVIN F POER AND COMPANY
County:	WASHTENAW COUNTY		PO BOX 802206
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DALLAS, TX 75380-2206
			DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$17,400	\$17,400	\$17,400
2013	\$0	\$14,800	\$14,800	\$14,800
<b>TAXABLE VALUE</b>				
2012	\$0	\$17,400	\$17,400	\$17,400
2013	\$0	\$14,800	\$14,800	\$14,800

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0829**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on December 16, 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:	09-90-00-080-336	Property Owner:	ASCENDANT MDX, INC.
Classification:	PERSONAL		2173 SALK AVE., STE 150
County:	WASHTENAW COUNTY		CARLSBAD, CA 92008
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$129,700	\$129,700	\$129,700
<b>TAXABLE VALUE</b>				
2013	\$0	\$129,700	\$129,700	\$129,700

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0361**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 16, 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:	13990795.04	Property Owner:	LITTLE CAESAR ENTERPRISES #158
Classification:	PERSONAL		2211 WOODWARD AVENUE
County:	WAYNE COUNTY		DETROIT, MI 48201-3467
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$26,050	\$0	\$0	(\$26,050)
<b>TAXABLE VALUE</b>				
2013	\$26,050	\$0	\$0	(\$26,050)

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 December 17, 2013**

Docket Number: **154-13-0758**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 16, 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:	17005066-71	Property Owner:	WATHA SEVEN MILE INVESTMENTS
Classification:	REAL		8139 E. SEVEN MILE ROAD
County:	WAYNE COUNTY		DETROIT, MI 48234
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$177,540	\$6,240	\$6,240	(\$171,300)
<b>TAXABLE VALUE</b>				
2012	\$177,540	\$6,240	\$6,240	(\$171,300)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0839**  
**WAYNE COUNTY**  
**CITY OF HIGHLAND PARK**

The State Tax Commission, at a meeting held on December 16, 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:	43-999-00-2329-007	Property Owner:	PACIFIC RIM CAPITAL
Classification:	PERSONAL		SUITE 400
County:	WAYNE COUNTY		15 ENTERPRISE
Assessment Unit:	CITY OF HIGHLAND PARK	Assessing Officer / Equalization Director:	ALISO VIEJO, CA 92656
School District:	HIGHLAND PARK		PHILIP O. MASTIN, III, ASSR.
			400 MONROE, SUITE 600
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$45,000	\$45,000	\$45,000
<b>TAXABLE VALUE</b>				
2011	\$0	\$45,000	\$45,000	\$45,000

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-12-1502**  
**WAYNE COUNTY**  
**CITY OF TRENTON**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	54-999-99-0324-000	Property Owner:	THE DETROIT EDISON COMPANY
Classification:	PERSONAL-UTILITY		PO BOX 33017
County:	WAYNE COUNTY		DETROIT, MI 48232
Assessment Unit:	CITY OF TRENTON	Assessing Officer / Equalization Director:	JOHN P. DAHLQUIST, ASSR.
School District:	TRENTON		2800 THIRD STREET
			TRENTON, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$5,866,400	\$6,163,100	\$6,163,100	\$296,700
<b>TAXABLE VALUE</b>				
2010	\$5,866,400	\$6,163,100	\$6,163,100	\$296,700

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-12-1341**  
**WAYNE COUNTY**  
**CITY OF WYANDOTTE**

The State Tax Commission, at a meeting held on December 16, 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:	57-999-00-3959-010	Property Owner:	DIVISION DISMANTLEMENT
Classification:	PERSONAL		875 FOREST STREET
County:	WAYNE COUNTY		WYANDOTTE, MI 48192
Assessment Unit:	CITY OF WYANDOTTE	Assessing Officer / Equalization Director:	MARY E. BATCHELLER, ASSR.
School District:	WYANDOTTE		3200 BIDDLE AVENUE 2ND FLOOR
			WYANDOTTE, MI 48192

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$14,100	\$14,100	\$14,100
<b>TAXABLE VALUE</b>				
2012	\$0	\$14,100	\$14,100	\$14,100

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-12-1344**  
**WAYNE COUNTY**  
**CITY OF WYANDOTTE**

The State Tax Commission, at a meeting held on December 16, 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:	57-999-00-3390-003	Property Owner:	RIVERS EDGE GALLERY
Classification:	PERSONAL		3024 BIDDLE AVENUE
County:	WAYNE COUNTY		WYANDOTTE, MI 48192
Assessment Unit:	CITY OF WYANDOTTE	Assessing Officer / Equalization Director:	MARY E. BATCHELLER, ASSR.
School District:	WYANDOTTE		3200 BIDDLE AVENUE 2ND FLOOR
			WYANDOTTE, MI 48192

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,200	\$1,200	\$1,200
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,200	\$1,200	\$1,200

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-12-1346**  
**WAYNE COUNTY**  
**CITY OF WYANDOTTE**

The State Tax Commission, at a meeting held on December 16, 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:	57-999-00-3986-010	Property Owner:	SILVER SHORES WATERFRONT OF WYANDOTTE 1 JAMES DESANA DRIVE WYANDOTTE , MI 48192
Classification:	PERSONAL	Assessing Officer / Equalization Director:	MARY E. BATCHELLER, ASSR. 3200 BIDDLE AVENUE 2ND FLOOR WYANDOTTE, MI 48192
County:	WAYNE COUNTY		
Assessment Unit:	CITY OF WYANDOTTE		
School District:	WYANDOTTE		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$110,500	\$110,500	\$110,500
<b>TAXABLE VALUE</b>				
2012	\$0	\$110,500	\$110,500	\$110,500

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-12-1347**  
**WAYNE COUNTY**  
**CITY OF WYANDOTTE**

The State Tax Commission, at a meeting held on December 16, 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:	57-999-00-4053-011	Property Owner:	THE TAX LADY AND CO.
Classification:	PERSONAL		1100 EUREKA
County:	WAYNE COUNTY		WYANDOTTE, MI 48192
Assessment Unit:	CITY OF WYANDOTTE	Assessing Officer / Equalization Director:	MARY E. BATCHELLER, ASSR.
School District:	WYANDOTTE		3200 BIDDLE AVENUE 2ND FLOOR
			WYANDOTTE, MI 48192

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$5,500	\$5,500	\$5,500
<b>TAXABLE VALUE</b>				
2012	\$0	\$5,500	\$5,500	\$5,500

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0840**  
**WAYNE COUNTY**  
**CITY OF WYANDOTTE**

The State Tax Commission, at a meeting held on December 16, 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:	57-999-00-4019-011	Property Owner:	BELLE TIRE DISTRIBUTORS
Classification:	PERSONAL		1000 ENTERPRISE DRIVE
County:	WAYNE COUNTY		ALLEN PARK, MI 48101
Assessment Unit:	CITY OF WYANDOTTE	Assessing Officer / Equalization Director:	MARY E. BATCHELLER, ASSR.
School District:	WYANDOTTE		3200 BIDDLE AVENUE 2ND FLOOR
			WYANDOTTE, MI 48192

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$119,000	\$210,161	\$210,161	\$91,161
2012	\$159,800	\$241,937	\$241,937	\$82,137
<b>TAXABLE VALUE</b>				
2011	\$119,000	\$210,161	\$210,161	\$91,161
2012	\$159,800	\$241,937	\$241,937	\$82,137

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 17, 2013**

Docket Number: **154-13-0841**  
**WAYNE COUNTY**  
**CITY OF WYANDOTTE**

The State Tax Commission, at a meeting held on December 16, 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:	57-998-01-9892-023	Property Owner:	BELLE TIRE DISTRIBUTORS
Classification:	PERSONAL		1000 ENTERPRISE DRIVE
County:	WAYNE COUNTY		ALLEN PARK, MI 48101
Assessment Unit:	CITY OF WYANDOTTE	Assessing Officer / Equalization Director:	MARY E. BATCHELLER, ASSR.
School District:	WYANDOTTE		3200 BIDDLE AVENUE 2ND FLOOR
			WYANDOTTE, MI 48192

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$349,200	\$258,028	\$258,028	(\$91,172)
2012	\$321,000	\$200,917	\$200,917	(\$120,083)
<b>TAXABLE VALUE</b>				
2011	\$349,200	\$258,028	\$258,028	(\$91,172)
2012	\$321,000	\$200,917	\$200,917	(\$120,083)

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

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

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

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



Douglas B. Roberts  
Chairperson

