

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 September 20, 2010**

Docket Number: **154-10-0735**
BAY COUNTY
CITY OF BAY CITY

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-160-015-102-013-00	Property Owner:	JOSEPH & SUZANNE BRILL
Classification:	REAL		505 MCDONALD AVENUE
County:	BAY COUNTY		BAY CITY, MI 48706-4127
Assessment Unit:	CITY OF BAY CITY	Assessing Officer / Equalization Director:	AMY L. DEHAAN-LEGGE, ASSR.
School District:	BAY CITY		301 WASHINGTON AVENUE
			BAY CITY, MI 48708

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$42,450	\$41,900	\$41,900	(\$550)
2009	\$41,150	\$40,600	\$40,600	(\$550)
2010	\$32,400	\$31,800	\$31,800	(\$600)
TAXABLE VALUE				
2008	\$34,117	\$33,554	\$33,554	(\$563)
2009	\$35,618	\$34,456	\$34,456	(\$1,162)
2010	\$32,400	\$31,800	\$31,800	(\$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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0971**
BERRIEN COUNTY
CITY OF SAINT JOSEPH

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	17-76-9999-9776-00-5	Property Owner:	WIRTH BUSINESS CREDIT
Classification:	PERSONAL		PO BOX 2149
County:	BERRIEN COUNTY		GIG HARBOR, WA 98335
Assessment Unit:	CITY OF SAINT JOSEPH	Assessing Officer / Equalization Director:	DEBORAH R. DEJA, ASSR.
School District:	ST.JOSEPH		700 BROAD STREET
			ST. JOSEPH, MI 49085

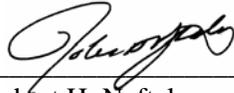
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$44,075	\$0	\$0	(\$44,075)
TAXABLE VALUE				
2008	\$44,075	\$0	\$0	(\$44,075)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0969**
BERRIEN COUNTY
TOWNSHIP OF LINCOLN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-12-9999-8025-40-5	Property Owner:	WIRTH BUSINESS CREDIT
Classification:	PERSONAL		PO BOX 2149
County:	BERRIEN COUNTY		GIG HARBOR, WA 98335
Assessment Unit:	TOWNSHIP OF LINCOLN	Assessing Officer / Equalization Director:	BARBARA C. CHEEK, ASSR.
School District:	LAKESHORE		2055 W. JOHN BEERS RD., BOX 279
			STEVENSVILLE, MI 49127

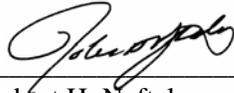
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$44,100	\$44,100	\$44,100
TAXABLE VALUE				
2008	\$0	\$44,100	\$44,100	\$44,100

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0975**
EATON COUNTY
TOWNSHIP OF BROOKFIELD

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-150-090-231-201-00	Property Owner:	SEMCO PIPELINE
Classification:	PERSONAL		1411 3RD STREET, STE. A
County:	EATON COUNTY		PORT HURON, MI 48061-5004
Assessment Unit:	TOWNSHIP OF BROOKFIELD	Assessing Officer / Equalization Director:	PATTI S. OSTROWSKI, ASSR.
School District:	CHARLOTTE		5790 S. STINE ROAD
			OLIVET, MI 49076

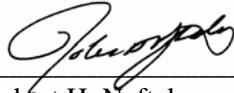
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$850	\$850	\$850
TAXABLE VALUE				
2010	\$0	\$850	\$850	\$850

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0976**
EATON COUNTY
TOWNSHIP OF BROOKFIELD

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-150-090-231-200-00	Property Owner:	SEMCO PIPELINE
Classification:	PERSONAL		1411 3RD STREET, STE. A
County:	EATON COUNTY		PORT HURON, MI 48061-5004
Assessment Unit:	TOWNSHIP OF BROOKFIELD	Assessing Officer / Equalization Director:	PATTI S. OSTROWSKI, ASSR.
School District:	EATON RAPIDS		5790 S. STINE ROAD
			OLIVET, MI 49076

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$8,071	\$8,071	\$8,071
TAXABLE VALUE				
2010	\$0	\$8,071	\$8,071	\$8,071

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0977**
EATON COUNTY
TOWNSHIP OF BROOKFIELD

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-150-090-231-202-00	Property Owner:	SEMCO PIPELINE
Classification:	PERSONAL		1411 3RD STREET, STE. A
County:	EATON COUNTY		PORT HURON, MI 48061-5004
Assessment Unit:	TOWNSHIP OF BROOKFIELD	Assessing Officer / Equalization Director:	PATTI S. OSTROWSKI, ASSR.
School District:	OLIVET		5790 S. STINE ROAD
			OLIVET, MI 49076

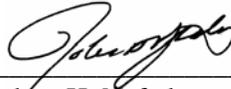
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$33,557	\$33,557	\$33,557
TAXABLE VALUE				
2010	\$0	\$33,557	\$33,557	\$33,557

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0953**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant 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-38685-5 Classification: PERSONAL County: GENESEE COUNTY Assessment Unit: CITY OF FLINT School District: FLINT	Property Owner: HOLOGIC LP 8400 ALLISON POINTE, STE.300 INDIANAPOLIS, IN 46250 Assessing Officer / Equalization Director: WILLIAM E. FOWLER, ASSR. 1101 S. SAGINAW STREET FLINT, MI 48502
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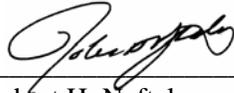
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$7,100	\$7,100	\$7,100
 TAXABLE VALUE				
2010	\$0	\$7,100	\$7,100	\$7,100

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.



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0959**
IONIA COUNTY
TOWNSHIP OF OTISCO

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	34-130-021-000-085-08	Property Owner:	MARK & TRACY MARENTETTE
Classification:	REAL		9605 GOLD LAKE ROAD
County:	IONIA COUNTY		BELDING, MI 48809
Assessment Unit:	TOWNSHIP OF OTISCO	Assessing Officer / Equalization Director:	H. PAUL REEVES, ASSR.
School District:	BELDING		9663 W. BUTTON ROAD
			BELDING, MI 48809

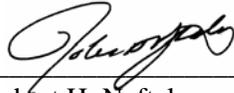
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$61,663	\$37,400	\$37,400	(\$24,263)
TAXABLE VALUE				
2008	\$61,663	\$37,400	\$37,400	(\$24,263)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0906**
JACKSON COUNTY
CITY OF JACKSON

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant 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-276880000	Property Owner:	TLC MICHIGAN LLC
Classification:	PERSONAL		2723 S. STATE ST., STE. 220
County:	JACKSON COUNTY		ANN ARBOR, MI 48104
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	DAVID W. TAYLOR, ASSR.
School District:	JACKSON		161 W. MICHIGAN
			JACKSON, MI 49201

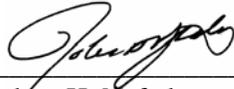
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$400,000	\$438,500	\$438,500	\$38,500
TAXABLE VALUE				
2010	\$400,000	\$438,500	\$438,500	\$38,500

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0896**
KALAMAZOO COUNTY
CITY OF PORTAGE

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-05945-O	Property Owner:	LARRY D. DRENTH
Classification:	REAL		2407 OAKLAND FARMS TRAIL
County:	KALAMAZOO COUNTY		PORTAGE, MI 49024
Assessment Unit:	CITY OF PORTAGE	Assessing Officer / Equalization Director:	JAMES C. BUSH, ASSR.
School District:	PORTAGE		7900 S. WESTNEDGE
			PORTAGE, MI 49002

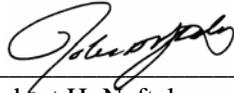
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$17,500	\$83,200	\$83,200	\$65,700
TAXABLE VALUE				
2010	\$17,500	\$83,200	\$83,200	\$65,700

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0907**
KALKASKA COUNTY
TOWNSHIP OF KALKASKA

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	041-900-110-50	Property Owner:	XEROX LEASE EQUIPMENT LLC
Classification:	PERSONAL		PO BOX 474
County:	KALKASKA COUNTY		WEBSTER, NY 14580-0474
Assessment Unit:	TOWNSHIP OF KALKASKA	Assessing Officer / Equalization Director:	MICHAEL L. VANHORN, ASSR.
School District:	KALKASKA		209 LAUREL STREET, BOX 855
			KALKASKA, MI 49646

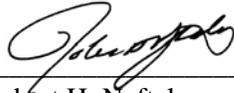
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$1,300	\$0	\$0	(\$1,300)
TAXABLE VALUE				
2010	\$1,300	\$0	\$0	(\$1,300)

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0875**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-80-112-542	Property Owner:	FIFTH THIRD BANK, OHIO
Classification:	PERSONAL		PO BOX 218
County:	KENT COUNTY		NORTHBROOK, IL 60065-0218
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

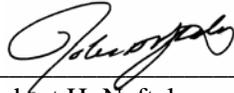
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$122,000	\$122,000	\$122,000
TAXABLE VALUE				
2010	\$0	\$122,000	\$122,000	\$122,000

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0876**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-542	Property Owner:	FIFTH THIRD BANK, OHIO
Classification:	PERSONAL		PO BOX 218
County:	KENT COUNTY		NORTHBROOK, IL 60065-0218
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

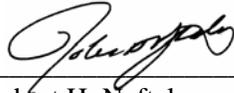
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$51,900	\$51,900	\$51,900
TAXABLE VALUE				
2010	\$0	\$51,900	\$51,900	\$51,900

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0877**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-237	Property Owner:	SQUIRM INC.
Classification:	PERSONAL		139 SHELDON BLVD. SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

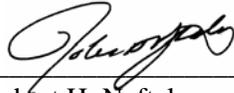
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$20,400	\$20,400	\$20,400
2010	\$0	\$17,500	\$17,500	\$17,500
TAXABLE VALUE				
2009	\$0	\$20,400	\$20,400	\$20,400
2010	\$0	\$17,500	\$17,500	\$17,500

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0978**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-107-029	Property Owner:	SHRED-IT USA INC.
Classification:	PERSONAL		2794 S. SHERIDAN WAY
County:	KENT COUNTY		OAKVILLE, ON L6J 7T4 CANADA
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

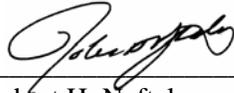
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$32,000	\$32,000	\$32,000
TAXABLE VALUE				
2010	\$0	\$32,000	\$32,000	\$32,000

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0920**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-86-022-579	Property Owner:	ADVANTAGE CHIROPRACTIC
Classification:	PERSONAL		343 S. UNION STREET
County:	KENT COUNTY		SPARTA, MI 49345
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	KENOWA HILLS		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

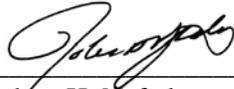
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$32,400	\$2,300	\$2,300	(\$30,100)
TAXABLE VALUE				
2008	\$32,400	\$2,300	\$2,300	(\$30,100)

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0921**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-86-022-494	Property Owner:	PARAGON MARKETING
Classification:	PERSONAL		PO BOX 141515
County:	KENT COUNTY		GRAND RAPIDS, MI 49534
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	KENOWA HILLS		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$42,250	\$57,500	\$57,500	\$15,250
2008	\$29,900	\$49,700	\$49,700	\$19,800
TAXABLE VALUE				
2007	\$42,250	\$57,500	\$57,500	\$15,250
2008	\$29,900	\$49,700	\$49,700	\$19,800

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0983**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-17-07-300-001	Property Owner:	HARRY M. WELLER TRUST
Classification:	REAL		O-8335 KENOWA AVENUE SW
County:	KENT COUNTY		GRAND RAPIDS, MI 49534
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	GRANDVILLE		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

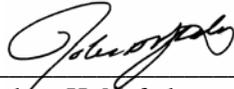
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$92,000	\$65,700	\$65,700	(\$26,300)
2009	\$90,300	\$64,500	\$64,500	(\$25,800)
2010	\$84,900	\$60,600	\$60,600	(\$24,300)
TAXABLE VALUE				
2008	\$51,931	\$37,743	\$37,743	(\$14,188)
2009	\$54,215	\$39,403	\$39,403	(\$14,812)
2010	\$54,052	\$39,284	\$39,284	(\$14,768)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0985**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-13-19-102-001	Property Owner:	ARCHITREND HALLSTED LLC
Classification:	REAL		1804 PASSEO OVERLOOK CT.
County:	KENT COUNTY		LAS VEGAS, NV 89128
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	KENOWA HILLS		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

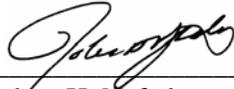
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$114,200	\$109,000	\$109,000	(\$5,200)
TAXABLE VALUE				
2008	\$114,200	\$109,000	\$109,000	(\$5,200)

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0986**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-13-19-102-002	Property Owner:	ARCHITREND HALLSTED LLC
Classification:	REAL		1804 PASSEO OVERLOOK CT.
County:	KENT COUNTY		LAS VEGAS, NV 89128
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	KENOWA HILLS		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

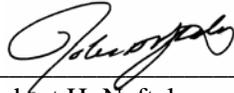
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$114,700	\$108,500	\$108,500	(\$6,200)
TAXABLE VALUE				
2008	\$114,700	\$108,500	\$108,500	(\$6,200)

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0987**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-13-19-102-009	Property Owner:	ARCHITREND HALLSTED LLC
Classification:	REAL		1804 PASSEO OVERLOOK CT.
County:	KENT COUNTY		LAS VEGAS, NV 89128
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	KENOWA HILLS		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

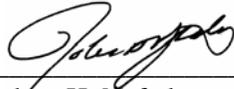
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$114,800	\$100,700	\$100,700	(\$14,100)
TAXABLE VALUE				
2008	\$114,800	\$100,700	\$100,700	(\$14,100)

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0960**
KENT COUNTY
TOWNSHIP OF CASCADE

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-18-021-862	Property Owner:	GE AVIATION SYSTEMS LLC
Classification:	PERSONAL		4211 METRO PARKWAY, 1B
County:	KENT COUNTY		FORT MEYERS, FL 33916
Assessment Unit:	TOWNSHIP OF CASCADE	Assessing Officer / Equalization Director:	PATRICIA J. ARMSTRONG-BOLLE, ASSR.
School District:	FOREST HILLS		5798 BEUNA
			HASLETT, MI 48840

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$13,465,600	\$10,474,527	\$10,474,527	(\$2,991,073)

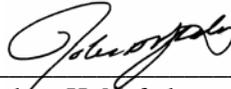
TAXABLE VALUE				
2008	\$13,465,600	\$10,474,527	\$10,474,527	(\$2,991,073)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0982**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-04-378-010-002	Property Owner:	BAE SYSTEMS VEHICLE SERVICES INC.
Classification:	PERSONAL		5000 I-10 WEST
County:	MACOMB COUNTY		SEALY, TX 77474
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

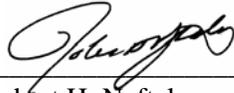
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$111,800	\$111,800	\$111,800
2010	\$0	\$141,000	\$141,000	\$141,000
TAXABLE VALUE				
2009	\$0	\$111,800	\$111,800	\$111,800
2010	\$0	\$141,000	\$141,000	\$141,000

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0889**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-934-910	Property Owner:	TCF EQUIPMENT FINANCE INC.
Classification:	PERSONAL		11100 WAYZATA BLVD. #801
County:	MACOMB COUNTY		MINNETONKA, MI 55305
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

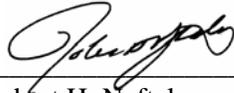
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$7,876	\$0	\$0	(\$7,876)
TAXABLE VALUE				
2010	\$7,876	\$0	\$0	(\$7,876)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0900**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-04-557-683	Property Owner:	HEALTHWAYS HEALTH SUPPORT
Classification:	PERSONAL		701 COOL SPRINGS BLVD.
County:	MACOMB COUNTY		FRANKLIN, TN 37067
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	CENTERLINE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

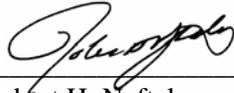
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$190	\$0	\$0	(\$190)
TAXABLE VALUE				
2010	\$190	\$0	\$0	(\$190)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0901**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-206-862	Property Owner:	BAR PROCESSING
Classification:	PERSONAL		22534 GROESBECK
County:	MACOMB COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

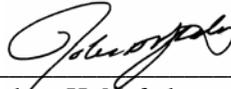
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$1,110,200	\$1,311,469	\$1,311,469	\$201,269
TAXABLE VALUE				
2010	\$1,110,200	\$1,311,469	\$1,311,469	\$201,269

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0916**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-730-700	Property Owner:	SPX CORPORATION
Classification:	PERSONAL		28635 MOUND
County:	MACOMB COUNTY		WARREN, MI 48092
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

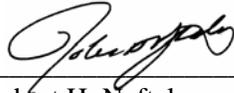
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$399,981	\$433,768	\$433,768	\$33,787
TAXABLE VALUE				
2010	\$399,981	\$433,768	\$433,768	\$33,787

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0993**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-235-801	Property Owner:	COMTREX LLC
Classification:	PERSONAL		24060 HOOVER
County:	MACOMB COUNTY		WARREN, MI 48089
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$515,246	\$542,089	\$542,089	\$26,843
2009	\$462,995	\$501,056	\$501,056	\$38,061
2010	\$431,089	\$466,720	\$466,720	\$35,631
TAXABLE VALUE				
2008	\$515,246	\$542,089	\$542,089	\$26,843
2009	\$462,995	\$501,056	\$501,056	\$38,061
2010	\$431,089	\$466,720	\$466,720	\$35,631

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0994**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-725-228	Property Owner:	O'NEIL & ASSOCIATES
Classification:	PERSONAL		29900 LORRAINE, STE. 100
County:	MACOMB COUNTY		WARREN, MI 48093
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$4,823	\$4,823	\$4,823
TAXABLE VALUE				
2010	\$0	\$4,823	\$4,823	\$4,823

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0995**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	98-82-009-133	Property Owner:	O'NEIL & ASSOCIATES
Classification:	PERSONAL-IFT		29900 LORRAINE, STE. 100
County:	MACOMB COUNTY		WARREN, MI 48093
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$39,069	\$49,936	\$49,936	\$10,867
TAXABLE VALUE				
2010	\$39,069	\$49,936	\$49,936	\$10,867

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0955**
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-205-315-0006-00	Property Owner:	3M INVESTMENTS LLC
Classification:	REAL		565 W. WESTERN AVENUE, # B
County:	MUSKEGON COUNTY		MUSKEGON, MI 49440
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. STOKES, ASSR.
School District:	MUSKEGON PUBLIC		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$152,600	\$234,500	\$234,500	\$81,900
2009	\$201,200	\$257,500	\$257,500	\$56,300
2010	\$184,400	\$235,100	\$235,100	\$50,700
TAXABLE VALUE				
2008	\$183,900	\$234,500	\$234,500	\$50,600
2009	\$191,991	\$244,818	\$244,818	\$52,827
2010	\$184,400	\$235,100	\$235,100	\$50,700

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0872**
NEWAYGO COUNTY
TOWNSHIP OF MERRILL

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	67-06-33-300-002	Property Owner:	EARL WARREN & MARCIA L. SCHOLL TRUST
Classification:	REAL		462 BEECH STREET
County:	NEWAYGO COUNTY		HOLLAND, MI 49424
Assessment Unit:	TOWNSHIP OF MERRILL	Assessing Officer / Equalization Director:	EARL G. SPALO, ASSR.
School District:	WHITE CLOUD		1585 W. 11 MILE ROAD
			BITELY, MI 49309

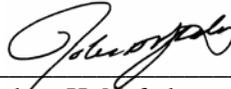
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$50,100	\$43,800	\$43,800	(\$6,300)
TAXABLE VALUE				
2008	\$27,177	\$23,529	\$23,529	(\$3,648)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0879**
**OAKLAND COUNTY
CITY OF BIRMINGHAM**

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-99-00-010-111	Property Owner:	JUDITH BRYSK MD PLLC
Classification:	PERSONAL		1157 ADAMS ROAD
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

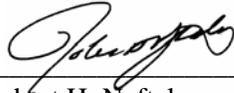
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$6,890	\$0	\$0	(\$6,890)
TAXABLE VALUE				
2010	\$6,890	\$0	\$0	(\$6,890)

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0881**
**OAKLAND COUNTY
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-14-22-333-013	Property Owner:	MIRANDA D. LEE
Classification:	REAL		536 CAMERON 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

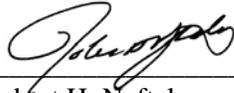
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$4,250	\$4,250	\$4,250
TAXABLE VALUE				
2010	\$0	\$4,250	\$4,250	\$4,250

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0956**
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-99-00-262-326	Property Owner:	MARQUARDT SWITCHES INC.
Classification:	PERSONAL		2711 ROUTE 20 EAST
County:	OAKLAND COUNTY		CAZENOVIA, NY 13035-8444
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT DAWSON, ASSR.
School District:	AVONDALE		1000 ROCHESTER HILLS DRIVE
			ROCHESTER, MI 48309-3033

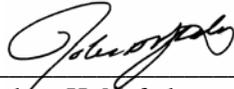
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$10,000	\$278,660	\$278,660	\$268,660
2009	\$25,000	\$271,150	\$271,150	\$246,150
2010	\$35,000	\$231,670	\$231,670	\$196,670
TAXABLE VALUE				
2008	\$10,000	\$278,660	\$278,660	\$268,660
2009	\$25,000	\$271,150	\$271,150	\$246,150
2010	\$35,000	\$231,670	\$231,670	\$196,670

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0888**
OAKLAND COUNTY
CITY OF SYLVAN LAKE

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	84-99-00-900-010	Property Owner:	WORLDWIDE CABINETS INC.
Classification:	PERSONAL		2655 ORCHARD LAKE RD. # 131
County:	OAKLAND COUNTY		SYLVAN LAKE, MI 48320
Assessment Unit:	CITY OF SYLVAN LAKE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WEST BLOOMFIELD		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$16,810	\$9,990	\$9,990	(\$6,820)
2009	\$34,590	\$8,230	\$8,230	(\$26,360)
2010	\$30,920	\$7,130	\$7,130	(\$23,790)
TAXABLE VALUE				
2008	\$16,810	\$9,990	\$9,990	(\$6,820)
2009	\$34,590	\$8,230	\$8,230	(\$26,360)
2010	\$30,920	\$7,130	\$7,130	(\$23,790)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0880**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-00-351-420	Property Owner:	THE STANLEY WORKS
Classification:	PERSONAL		1000 STANLEY DRIVE
County:	OAKLAND COUNTY		NEW BRITAIN, CT 16153
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

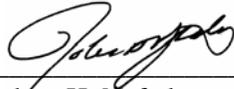
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$29,260	\$87,760	\$87,760	\$58,500
2009	\$36,580	\$79,100	\$79,100	\$42,520
TAXABLE VALUE				
2008	\$29,260	\$87,760	\$87,760	\$58,500
2009	\$36,580	\$79,100	\$79,100	\$42,520

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0972**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-345-180	Property Owner:	GT GLOBAL INC.
Classification:	PERSONAL		1871 WOODSLEE
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	WARREN CONSOLIDATED		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$70,000	\$91,760	\$91,760	\$21,760
TAXABLE VALUE				
2010	\$70,000	\$91,760	\$91,760	\$21,760

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0989**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-378-860	Property Owner:	GMAC INC.
Classification:	PERSONAL		200 RENAISSANCE CENTER
County:	OAKLAND COUNTY		DETROIT, MI 48265
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	WARREN CONSOLIDATED		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$203,560	\$203,560	\$203,560
2010	\$143,130	\$176,680	\$176,680	\$33,550
TAXABLE VALUE				
2009	\$0	\$203,560	\$203,560	\$203,560
2010	\$143,130	\$176,680	\$176,680	\$33,550

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0746**
OAKLAND COUNTY
TOWNSHIP OF BLOOMFIELD

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-16-252-031	Property Owner:	GARY SOLE
Classification:	REAL		3973 NEARBROOK
County:	OAKLAND COUNTY		BLOOMFIELD, MI 48302-1555
Assessment Unit:	TOWNSHIP OF BLOOMFIELD	Assessing Officer / Equalization Director:	WILLIAM D. GRIFFIN, ASSR.
School District:	BLOOMFIELD HILLS		P.O. BOX 489
			BLOOMFIELD HILLS, MI 48303

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$721,030	\$665,590	\$665,590	(\$55,440)
2009	\$663,920	\$609,770	\$609,770	(\$54,150)
TAXABLE VALUE				
2008	\$616,620	\$616,620	\$616,620	\$0
2009	\$643,750	\$609,770	\$609,770	(\$33,980)

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0878**
OAKLAND COUNTY
TOWNSHIP OF HIGHLAND

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	H-99-00-002-240	Property Owner:	GRACON PORTRAIT STUDIO
Classification:	PERSONAL		1427 S. MILFORD ROAD
County:	OAKLAND COUNTY		HIGHLAND, MI 48357
Assessment Unit:	TOWNSHIP OF HIGHLAND	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HURON VALLEY		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

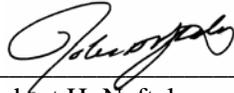
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$2,530	\$8,650	\$8,650	\$6,120
TAXABLE VALUE				
2009	\$2,530	\$8,650	\$8,650	\$6,120

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.

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Robert H. Naftaly
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2010

Docket Number: 154-10-0837
SAINT CLAIR COUNTY
TOWNSHIP OF BURTCHVILLE

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-11-999-0910-000	Property Owner:	DELAGE LANDEN OPERATIONAL SVS.
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL ROAD
County:	SAINT CLAIR COUNTY		WAYNE, PA 19087
Assessment Unit:	TOWNSHIP OF BURTCHVILLE	Assessing Officer / Equalization Director:	SHELLY BAUMEISTER, ASSR.
School District:	PORT HURON		4000 BURTCH ROAD
			LAKEPORT, MI 48059

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$2,752	\$2,752	\$2,752
 TAXABLE VALUE				
2010	\$0	\$2,752	\$2,752	\$2,752

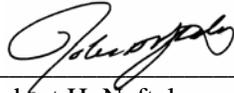
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

This order may be 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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0897**
SAINT CLAIR COUNTY
TOWNSHIP OF KIMBALL

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-25-999-0024-100	Property Owner:	GE CAPITAL INFO. TECH. SOL. INC.
Classification:	PERSONAL		PO BOX 3649
County:	SAINT CLAIR COUNTY		DANBURY, CT 06813-9661
Assessment Unit:	TOWNSHIP OF KIMBALL	Assessing Officer / Equalization Director:	PEGGY A. BRUCI, ASSR.
School District:	PORT HURON		2160 WADHAMS ROAD
			KIMBALL, MI 48074

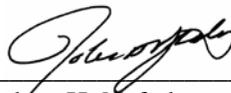
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$32,600	\$26,931	\$26,931	(\$5,669)
TAXABLE VALUE				
2009	\$32,600	\$26,931	\$26,931	(\$5,669)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0917**
SAINT CLAIR COUNTY
TOWNSHIP OF KIMBALL

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-25-550-0138-000	Property Owner:	JEFFREY L. KLEEVES
Classification:	REAL		1795 ALLEN ROAD
County:	SAINT CLAIR COUNTY		KIMBALL, MI 48074
Assessment Unit:	TOWNSHIP OF KIMBALL	Assessing Officer / Equalization Director:	PEGGY A. BRUCI, ASSR.
School District:	PORT HURON		2160 WADHAMS ROAD
			KIMBALL, MI 48074

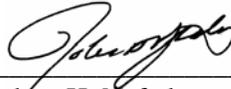
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$118,500	\$99,000	\$99,000	(\$19,500)
2009	\$114,200	\$107,700	\$107,700	(\$6,500)
2010	\$102,800	\$86,300	\$86,300	(\$16,500)
TAXABLE VALUE				
2008	\$99,546	\$99,000	\$99,000	(\$546)
2009	\$103,926	\$103,356	\$103,356	(\$570)
2010	\$102,800	\$86,300	\$86,300	(\$16,500)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0919**
SAINT CLAIR COUNTY
TOWNSHIP OF SAINT CLAIR

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-30-027-1005-100	Property Owner:	JONATHAN & RACHEL COOPER
Classification:	REAL		2055 WADHAMS ROAD
County:	SAINT CLAIR COUNTY		ST. CLAIR, MI 48079
Assessment Unit:	TOWNSHIP OF SAINT CLAIR	Assessing Officer / Equalization Director:	DEBORAH L. RICKERT, ASSR.
School District:	EAST CHINA TWP.		1539 S. BARTLETT ROAD
			ST. CLAIR, MI 48079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$168,000	\$154,200	\$154,200	(\$13,800)
TAXABLE VALUE				
2008	\$164,917	\$154,200	\$154,200	(\$10,717)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0898**
WASHTENAW COUNTY
TOWNSHIP OF ANN ARBOR

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	I-99-30-005-000	Property Owner:	BROOKSIDE VETERINARY HOSPITAL
Classification:	PERSONAL		3010 WARREN ROAD
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48105
Assessment Unit:	TOWNSHIP OF ANN ARBOR	Assessing Officer / Equalization Director:	JOHN T. MCLENAGHAN, ASSR.
School District:	ANN ARBOR		3792 PONTIAC TRAIL
			ANN ARBOR, MI 48105

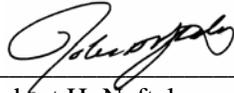
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$22,400	\$30,930	\$30,930	\$8,530
2009	\$20,050	\$26,460	\$26,460	\$6,410
2010	\$21,660	\$27,180	\$27,180	\$5,520
TAXABLE VALUE				
2008	\$22,400	\$30,930	\$30,930	\$8,530
2009	\$20,050	\$26,460	\$26,460	\$6,410
2010	\$21,660	\$27,180	\$27,180	\$5,520

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-1016**
WASHTENAW COUNTY
TOWNSHIP OF LODI

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	M-99-10-007-590	Property Owner:	DOUGLAS N. HIGGINS INC.
Classification:	PERSONAL		3390 TRAVIS POINTE RD., # A
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48108
Assessment Unit:	TOWNSHIP OF LODI	Assessing Officer / Equalization Director:	JAMES E. RUSHTON, ASSR.
School District:	SALINE		3755 PLEASANT LAKE ROAD
			ANN ARBOR, MI 48103

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$13,800	\$22,500	\$22,500	\$8,700
2009	\$11,800	\$20,500	\$20,500	\$8,700
2010	\$10,500	\$19,100	\$19,100	\$8,600
TAXABLE VALUE				
2008	\$13,800	\$22,500	\$22,500	\$8,700
2009	\$11,800	\$20,500	\$20,500	\$8,700
2010	\$10,500	\$19,100	\$19,100	\$8,600

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0950**
WASHTENAW COUNTY
TOWNSHIP OF PITTSFIELD

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L-99-30-061-780	Property Owner:	NATIONWIDE DOORS INC.
Classification:	PERSONAL		4875 CARPENTER ROAD, STE. B
County:	WASHTENAW COUNTY		YPSILANTI, MI 48197
Assessment Unit:	TOWNSHIP OF PITTSFIELD	Assessing Officer / Equalization Director:	DWAYNE G. MCLACHLAN, ASSR.
School District:	ANN ARBOR		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$35,200	\$16,600	\$16,600	(\$18,600)
2009	\$32,900	\$16,800	\$16,800	(\$16,100)
2010	\$31,000	\$16,700	\$16,700	(\$14,300)
TAXABLE VALUE				
2008	\$35,200	\$16,600	\$16,600	(\$18,600)
2009	\$32,900	\$16,800	\$16,800	(\$16,100)
2010	\$31,000	\$16,700	\$16,700	(\$14,300)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0893**
WASHTENAW COUNTY
TOWNSHIP OF SCIO

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	H-99-41-004-800	Property Owner:	MALLOY INCORPORATED
Classification:	PERSONAL		PO BOX 1124
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48106-1124
Assessment Unit:	TOWNSHIP OF SCIO	Assessing Officer / Equalization Director:	JAMES D. MERTE, ASSR.
School District:	ANN ARBOR		827 N. ZEEB ROAD
			ANN ARBOR, MI 48103

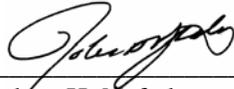
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$8,279,800	\$8,275,200	\$8,275,200	(\$4,600)
2009	\$8,081,600	\$8,166,000	\$8,166,000	\$84,400
2010	\$7,369,200	\$7,453,800	\$7,453,800	\$84,600
TAXABLE VALUE				
2008	\$8,279,800	\$8,275,200	\$8,275,200	(\$4,600)
2009	\$8,081,600	\$8,166,000	\$8,166,000	\$84,400
2010	\$7,369,200	\$7,453,800	\$7,453,800	\$84,600

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0908**
WASHTENAW COUNTY
TOWNSHIP OF SCIO

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	H-99-41-008-504	Property Owner:	EMC CORPORATION
Classification:	PERSONAL		176 SOUTH STREET
County:	WASHTENAW COUNTY		HOPKINTON, MA 01748
Assessment Unit:	TOWNSHIP OF SCIO	Assessing Officer / Equalization Director:	JAMES D. MERTE, ASSR.
School District:	ANN ARBOR		827 N. ZEEB ROAD
			ANN ARBOR, MI 48103

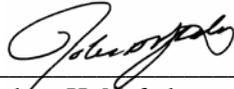
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$2,206,100	\$2,338,500	\$2,338,500	\$132,400
2009	\$2,338,100	\$2,478,400	\$2,478,400	\$140,300
2010	\$2,054,900	\$2,178,200	\$2,178,200	\$123,300
TAXABLE VALUE				
2008	\$2,206,100	\$2,338,500	\$2,338,500	\$132,400
2009	\$2,338,100	\$2,478,400	\$2,478,400	\$140,300
2010	\$2,054,900	\$2,178,200	\$2,178,200	\$123,300

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0899**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	83-3102-004581	Property Owner:	FORD MOTOR COMPANY
Classification:	PERSONAL-IFT		1 AMERICAN ROAD, RM. 714
County:	WAYNE COUNTY		DEARBORN, MI 48126
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DEARBORN		4500 MAPLE, SUITE 3
			DEARBORN, MI 48126

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$9,314,300	\$11,588,650	\$11,588,650	\$2,274,350
2009	\$8,323,850	\$10,506,700	\$10,506,700	\$2,182,850
TAXABLE VALUE				
2008	\$9,314,300	\$11,588,650	\$11,588,650	\$2,274,350
2009	\$8,323,850	\$10,506,700	\$10,506,700	\$2,182,850

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0990**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	84-0000-578400	Property Owner:	ALI NASSER, MD, PC
Classification:	PERSONAL		9925 DIX, STE. 103
County:	WAYNE COUNTY		DEARBORN, MI 48120
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DEARBORN		4500 MAPLE, SUITE 3
			DEARBORN, MI 48126

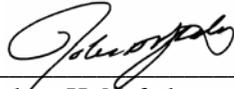
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$1,300	\$27,700	\$27,700	\$26,400
2009	\$1,300	\$24,900	\$24,900	\$23,600
TAXABLE VALUE				
2008	\$1,300	\$27,700	\$27,700	\$26,400
2009	\$1,300	\$24,900	\$24,900	\$23,600

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0991**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	84-0000-129800	Property Owner:	FOTO FANTASY INC.
Classification:	PERSONAL		8A INDUSTRIAL WAY
County:	WAYNE COUNTY		SALEN, NH 03079
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DEARBORN		4500 MAPLE, SUITE 3
			DEARBORN, MI 48126

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$6,100	\$17,500	\$17,500	\$11,400
2009	\$5,600	\$16,100	\$16,100	\$10,500
2010	\$6,250	\$14,550	\$14,550	\$8,300
TAXABLE VALUE				
2008	\$6,100	\$17,500	\$17,500	\$11,400
2009	\$5,600	\$16,100	\$16,100	\$10,500
2010	\$6,250	\$14,550	\$14,550	\$8,300

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0909**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09990129.00	Property Owner:	KAP'S WHOLESALE FOOD SERVICE INC.
Classification:	PERSONAL		2001 BREWSTER
County:	WAYNE COUNTY		DETROIT, MI 48207
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

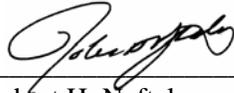
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$264,840	\$273,510	\$273,510	\$8,670
2009	\$280,740	\$240,920	\$240,920	(\$39,820)
2010	\$252,140	\$216,590	\$216,590	(\$35,550)
TAXABLE VALUE				
2008	\$264,840	\$273,510	\$273,510	\$8,670
2009	\$280,740	\$240,920	\$240,920	(\$39,820)
2010	\$252,140	\$216,590	\$216,590	(\$35,550)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0910**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16990015.01	Property Owner:	KELLY RENDERING SERVICE
Classification:	PERSONAL		6266 W. JEFFERSON
County:	WAYNE COUNTY		DETROIT, MI 48209
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

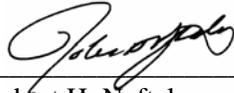
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$9,550	\$29,350	\$29,350	\$19,800
TAXABLE VALUE				
2010	\$9,550	\$29,350	\$29,350	\$19,800

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0943**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	25990373.30	Property Owner:	FARMER BROS. COMPANY
Classification:	PERSONAL		20333 S. NORMANDIE AVENUE
County:	WAYNE COUNTY		TORRENCE, CA 90502
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

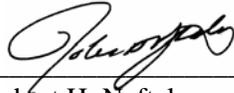
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$27,380	\$27,380	\$27,380
TAXABLE VALUE				
2010	\$0	\$27,380	\$27,380	\$27,380

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0944**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02990182.00	Property Owner:	FORT & FIRST SERVICE INC.
Classification:	PERSONAL		460 W. FORT
County:	WAYNE COUNTY		DETROIT, MI 48226
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

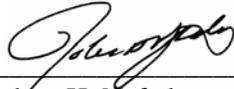
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$54,440	\$6,080	\$6,080	(\$48,360)
2009	\$7,610	\$5,840	\$5,840	(\$1,770)
2010	\$8,370	\$5,590	\$5,590	(\$2,780)
TAXABLE VALUE				
2008	\$54,440	\$6,080	\$6,080	(\$48,360)
2009	\$7,610	\$5,840	\$5,840	(\$1,770)
2010	\$8,370	\$5,590	\$5,590	(\$2,780)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0945**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09990634.03	Property Owner:	M & A OIL DBA MARATHON
Classification:	PERSONAL		231 W. 8 MILE ROAD
County:	WAYNE COUNTY		DETROIT, MI 48203
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

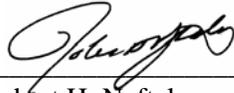
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$12,930	\$17,960	\$17,960	\$5,030
TAXABLE VALUE				
2010	\$12,930	\$17,960	\$17,960	\$5,030

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0961**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11990035.05	Property Owner:	CASABLANCA INC.
Classification:	PERSONAL		2630 E. JEFFERSON
County:	WAYNE COUNTY		DETROIT, MI 48207
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$83,790	\$78,820	\$78,820	(\$4,970)
2009	\$77,120	\$71,930	\$71,930	(\$5,190)
2010	\$70,900	\$67,280	\$67,280	(\$3,620)
TAXABLE VALUE				
2008	\$83,790	\$78,820	\$78,820	(\$4,970)
2009	\$77,120	\$71,930	\$71,930	(\$5,190)
2010	\$70,900	\$67,280	\$67,280	(\$3,620)

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0962**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	25990837.62	Property Owner:	QPAY INC.
Classification:	PERSONAL		16853 NE 2 AVENUE, STE. 302
County:	WAYNE COUNTY		N. MIAMI BEACH, FL 33162
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

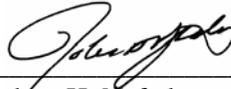
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$24,320	\$24,320	\$24,320
2010	\$0	\$22,620	\$22,620	\$22,620
TAXABLE VALUE				
2009	\$0	\$24,320	\$24,320	\$24,320
2010	\$0	\$22,620	\$22,620	\$22,620

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0988**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 06990060.01 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF DETROIT School District: DETROIT	Property Owner: TEAM SCREEN PRINTING 1408 MICHIGAN DETROIT, MI 48216 Assessing Officer / Equalization Director: LINDA M. BADE, ASSR. 824 CITY COUNTY BUILDING DETROIT, MI 48226
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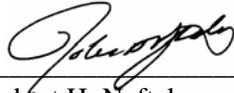
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$970	\$9,840	\$9,840	\$8,870
2009	\$1,070	\$8,620	\$8,620	\$7,550
2010	\$1,180	\$7,830	\$7,830	\$6,650
TAXABLE VALUE				
2008	\$970	\$9,840	\$9,840	\$8,870
2009	\$1,070	\$8,620	\$8,620	\$7,550
2010	\$1,180	\$7,830	\$7,830	\$6,650

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

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

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

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



 Robert H. Naftaly
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0911**
WAYNE COUNTY
CITY OF LIVONIA

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-999-00-0368-000	Property Owner:	ARGENT LIMITED
Classification:	PERSONAL		11966 BROOKFIELD
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

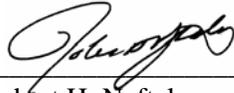
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$72,070	\$75,900	\$75,900	\$3,830
2009	\$68,890	\$72,750	\$72,750	\$3,860
2010	\$65,490	\$69,350	\$69,350	\$3,860
TAXABLE VALUE				
2008	\$72,070	\$75,900	\$75,900	\$3,830
2009	\$68,890	\$72,750	\$72,750	\$3,860
2010	\$65,490	\$69,350	\$69,350	\$3,860

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-1017**
**WAYNE COUNTY
CITY OF LIVONIA**

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	999-00-7413-000	Property Owner:	ALPHA COMMUNICATIONS LLC
Classification:	PERSONAL		29245 6 MILE ROAD
County:	WAYNE COUNTY		LIVONIA, MI 48152
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$2,520	\$8,000	\$8,000	\$5,480
2010	\$1,860	\$6,750	\$6,750	\$4,890
TAXABLE VALUE				
2009	\$2,520	\$8,000	\$8,000	\$5,480
2010	\$1,860	\$6,750	\$6,750	\$4,890

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-1018**
**WAYNE COUNTY
CITY OF LIVONIA**

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	999-00-6706-000	Property Owner:	PANERA BREAD #690
Classification:	PERSONAL		6710 CLAYTON ROAD
County:	WAYNE COUNTY		RICHMOND HEIGHTS, MO 63117
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

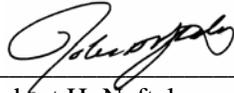
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$123,700	\$147,400	\$147,400	\$23,700
2009	\$142,200	\$139,100	\$139,100	(\$3,100)
TAXABLE VALUE				
2008	\$123,700	\$147,400	\$147,400	\$23,700
2009	\$142,200	\$139,100	\$139,100	(\$3,100)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-1019**
WAYNE COUNTY
CITY OF LIVONIA

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-999-00-7432-000	Property Owner:	TOP CARE PHARMACY
Classification:	PERSONAL		27493 SIX MILE ROAD
County:	WAYNE COUNTY		LIVONIA, MI 48154
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

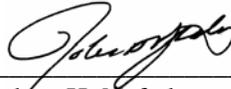
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$2,410	\$11,750	\$11,750	\$9,340
2009	\$2,110	\$10,400	\$10,400	\$8,290
2010	\$2,500	\$9,200	\$9,200	\$6,700
TAXABLE VALUE				
2008	\$2,410	\$11,750	\$11,750	\$9,340
2009	\$2,110	\$10,400	\$10,400	\$8,290
2010	\$2,500	\$9,200	\$9,200	\$6,700

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 20, 2010**

Docket Number: **154-10-0918**
WAYNE COUNTY
TOWNSHIP OF GROSSE ILE

The State Tax Commission, at a meeting held on September 20, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	73-999-00-0773-009	Property Owner:	DVD PLAY INC.
Classification:	PERSONAL		3095 SATELLITE BLVD.
County:	WAYNE COUNTY		DULUTH, GA 30096
Assessment Unit:	TOWNSHIP OF GROSSE ILE	Assessing Officer / Equalization Director:	TIMOTHY E. O'DONNELL, ASSR.
School District:	GROSSE ILE TWP.		600 RANDOLPH STE. 29
			DETROIT, MI 48226

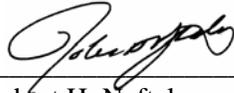
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$8,500	\$0	\$0	(\$8,500)
TAXABLE VALUE				
2010	\$8,500	\$0	\$0	(\$8,500)

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.



Robert H. Naftaly
Chairperson

