

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 28, 2011**

Docket Number: **154-11-0740**
CALHOUN COUNTY
ALBION TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-01-000-153-00	Property Owner:	A-1 ELECTRIC INC.
Classification:	PERSONAL		9507 28 MILE ROAD
County:	CALHOUN COUNTY		ALBION, MI 49224
Assessment Unit:	ALBION TWP.	Assessing Officer / Equalization Director:	THOMAS W. FRANK, ASSR.
School District:	ALBION		28051 F DRIVE SOUTH
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$10,290	\$10,290	\$10,290
2010	\$0	\$9,170	\$9,170	\$9,170
TAXABLE VALUE				
2009	\$0	\$10,290	\$10,290	\$10,290
2010	\$0	\$9,170	\$9,170	\$9,170

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0741**
CALHOUN COUNTY
ALBION TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 13-01-000-151-00 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: ALBION TWP. School District: ALBION</p>	<p>Property Owner: AMERICAN ELECTRIC INC. OF ALBION 10153 25 1/2 MILE ROAD ALBION, MI 49224</p> <p>Assessing Officer / Equalization Director: THOMAS W. FRANK, ASSR. 28051 F DRIVE SOUTH ALBION, MI 49224</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2009	\$0	\$9,340	\$9,340	\$9,340
2010	\$0	\$8,060	\$8,060	\$8,060
TAXABLE VALUE				
2009	\$0	\$9,340	\$9,340	\$9,340
2010	\$0	\$8,060	\$8,060	\$8,060

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0742**
CALHOUN COUNTY
ATHENS TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-02-000-113-00	Property Owner:	ALPHA BUILDING MAINTENANCE
Classification:	PERSONAL		PO BOX 30
County:	CALHOUN COUNTY		EAST LEROY, MI 49051
Assessment Unit:	ATHENS TWP.	Assessing Officer / Equalization Director:	MARCIA A. BAIL, ASSR.
School District:	ATHENS		422 WENTWORTH AVENUE
			BATTLE CREEK, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,960	\$3,960	\$3,960
2010	\$0	\$4,240	\$4,240	\$4,240
TAXABLE VALUE				
2009	\$0	\$3,960	\$3,960	\$3,960
2010	\$0	\$4,240	\$4,240	\$4,240

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0743**
CALHOUN COUNTY
ATHENS TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-41-000-155-00	Property Owner:	RELIABLE BUILDERS
Classification:	PERSONAL		PO BOX 273
County:	CALHOUN COUNTY		ATHENS, MI 49011-0273
Assessment Unit:	ATHENS TWP.	Assessing Officer / Equalization Director:	MARCIA A. BAIL, ASSR.
School District:	ATHENS		422 WENTWORTH AVENUE
			BATTLE CREEK, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,425	\$1,425	\$1,425
2010	\$0	\$1,425	\$1,425	\$1,425
TAXABLE VALUE				
2009	\$0	\$1,425	\$1,425	\$1,425
2010	\$0	\$1,425	\$1,425	\$1,425

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 28, 2011

Docket Number: 154-11-0744

CALHOUN COUNTY

ATHENS TWP. , VILLAGE OF ATHENS

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-41-000-154-00	Property Owner:	MR. ELECTRIC OF CALHOUN
Classification:	PERSONAL		PO BOX 324
County:	CALHOUN COUNTY		ATHENS, MI 49011
Assessment Unit:	ATHENS TWP.	Assessing Officer / Equalization Director:	MARCIA A. BAIL, ASSR.
	VILLAGE OF ATHENS		422 WENTWORTH AVENUE
School District:	ATHENS		BATTLE CREEK, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,700	\$1,700	\$1,700
2010	\$0	\$1,380	\$1,380	\$1,380
TAXABLE VALUE				
2009	\$0	\$1,700	\$1,700	\$1,700
2010	\$0	\$1,380	\$1,380	\$1,380

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0745**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-437-00	Property Owner:	AKERS WOOD PRODUCTS INC.
Classification:	PERSONAL		1124 RIVER ROAD W.
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037-6101
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	BATTLE CREEK		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$6,950	\$6,950	\$6,950
2010	\$0	\$6,950	\$6,950	\$6,950
TAXABLE VALUE				
2009	\$0	\$6,950	\$6,950	\$6,950
2010	\$0	\$6,950	\$6,950	\$6,950

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0746**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-438-00	Property Owner:	BEN & CLAR ELECTRIC
Classification:	PERSONAL		872 WASHINGTON AVENUE N.
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	BATTLE CREEK		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$870	\$870	\$870
TAXABLE VALUE				
2010	\$0	\$870	\$870	\$870

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0747**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-439-00	Property Owner:	BLUE DIAMOND REMODELING
Classification:	PERSONAL		217 DUANE STREET
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	BATTLE CREEK		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,420	\$1,420	\$1,420
2010	\$0	\$1,420	\$1,420	\$1,420
TAXABLE VALUE				
2009	\$0	\$1,420	\$1,420	\$1,420
2010	\$0	\$1,420	\$1,420	\$1,420

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0748**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-442-00	Property Owner:	GREAT LAKES WOOD FLOORS
Classification:	PERSONAL		116 CREEKVIEW DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037-1431
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	BATTLE CREEK		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$7,700	\$7,700	\$7,700
2010	\$0	\$7,700	\$7,700	\$7,700
TAXABLE VALUE				
2009	\$0	\$7,700	\$7,700	\$7,700
2010	\$0	\$7,700	\$7,700	\$7,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0749**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-448-0	Property Owner:	PROFESSIONAL FINANCIAL SERVICES
Classification:	PERSONAL		5884 MORGAN ROAD E.
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	BATTLE CREEK		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$155	\$155	\$155
2010	\$0	\$155	\$155	\$155
TAXABLE VALUE				
2009	\$0	\$155	\$155	\$155
2010	\$0	\$155	\$155	\$155

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0750**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-450-00	Property Owner:	RICK'S HANDYMAN SERVICE
Classification:	PERSONAL		4395 SASSAFRASS LANE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	BATTLE CREEK		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,420	\$1,420	\$1,420
2010	\$0	\$1,420	\$1,420	\$1,420
TAXABLE VALUE				
2009	\$0	\$1,420	\$1,420	\$1,420
2010	\$0	\$1,420	\$1,420	\$1,420

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0751**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-451-00	Property Owner:	S & G CONSTRUCTION
Classification:	PERSONAL		4186 E. KIRBY ROAD
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	BATTLE CREEK		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,470	\$1,470	\$1,470
2010	\$0	\$1,470	\$1,470	\$1,470
TAXABLE VALUE				
2009	\$0	\$1,470	\$1,470	\$1,470
2010	\$0	\$1,470	\$1,470	\$1,470

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0752**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-452-00	Property Owner:	SL CRANE INC. DBA WILDSIDE SPEED SHOP
Classification:	PERSONAL		295 CUSTER DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	BATTLE CREEK		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$770	\$770	\$770
2010	\$0	\$690	\$690	\$690
TAXABLE VALUE				
2009	\$0	\$770	\$770	\$770
2010	\$0	\$690	\$690	\$690

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0753**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-440-00	Property Owner:	BOSCHWAY AFC
Classification:	PERSONAL		629 MEACHEM ROAD
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	GULL LAKE		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$390	\$390	\$390
2010	\$0	\$940	\$940	\$940
TAXABLE VALUE				
2009	\$0	\$390	\$390	\$390
2010	\$0	\$940	\$940	\$940

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0754**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-445-00	Property Owner:	K & T MASONRY
Classification:	PERSONAL		301 W. KIRBY ROAD
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	GULL LAKE		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,620	\$1,620	\$1,620
2010	\$0	\$1,620	\$1,620	\$1,620
TAXABLE VALUE				
2009	\$0	\$1,620	\$1,620	\$1,620
2010	\$0	\$1,620	\$1,620	\$1,620

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0755**
CALHOUN COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-04-000-447-00	Property Owner:	PRECISION LAWN CARE
Classification:	PERSONAL		3847 E. HALBERT ROAD
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	REBECCA D. FIELDS, ASSR.
School District:	GULL LAKE		115 S. ULDRIKS DRIVE
			BATTLE CREEK, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,660	\$2,660	\$2,660
2010	\$0	\$2,430	\$2,430	\$2,430
TAXABLE VALUE				
2009	\$0	\$2,660	\$2,660	\$2,660
2010	\$0	\$2,430	\$2,430	\$2,430

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0757**
CALHOUN COUNTY
BURLINGTON TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-05-000-130-00	Property Owner:	DONALD A. NEEDHAM
Classification:	PERSONAL		8363 M-60
County:	CALHOUN COUNTY		UNION CITY, MI 49094
Assessment Unit:	BURLINGTON TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	UNION CITY		9401 HUNTINGTON ROAD
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,210	\$1,210	\$1,210
2010	\$0	\$1,100	\$1,100	\$1,100
TAXABLE VALUE				
2009	\$0	\$1,210	\$1,210	\$1,210
2010	\$0	\$1,100	\$1,100	\$1,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0605**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5160-00-009-0	Property Owner:	JEFFREY A. POUNTAIN & DEBBIE J. SHEA
Classification:	REAL		37 EAST AVENUE S
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017-5501
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$28,837	\$28,837	\$28,837
TAXABLE VALUE				
2011	\$0	\$28,837	\$28,837	\$28,837

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0822**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-162-0	Property Owner:	BATTLE CREEK DOOR LLC
Classification:	PERSONAL		63 GRAND TRUNK AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,540	\$1,540	\$1,540
2010	\$0	\$1,270	\$1,270	\$1,270
TAXABLE VALUE				
2009	\$0	\$1,540	\$1,540	\$1,540
2010	\$0	\$1,270	\$1,270	\$1,270

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0823**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-163-0	Property Owner:	BRODOCK MUSIC SALES
Classification:	PERSONAL		89 BABCOCK AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$1,400	\$1,400	\$1,400
TAXABLE VALUE				
2010	\$0	\$1,400	\$1,400	\$1,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0824**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-165-0	Property Owner:	CIVIL INFRACTIONS MOTORSPORTS
Classification:	PERSONAL		59 WINTER STREET
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,480	\$3,480	\$3,480
2010	\$0	\$4,770	\$4,770	\$4,770
TAXABLE VALUE				
2009	\$0	\$3,480	\$3,480	\$3,480
2010	\$0	\$4,770	\$4,770	\$4,770

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0825**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-166-0	Property Owner:	CLARK & CLARK LABORATORY CONSULTING LL
Classification:	PERSONAL		50 LAUREL DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0827**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-170-0	Property Owner:	DENNY'S CARPET SERVICE
Classification:	PERSONAL		32 EMERALD AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$210	\$210	\$210
TAXABLE VALUE				
2010	\$0	\$210	\$210	\$210

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0828**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-176-0	Property Owner:	DOLLOPS BY DIANA
Classification:	PERSONAL		12 S. BROAD STREET
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$625	\$625	\$625
2010	\$0	\$625	\$625	\$625
TAXABLE VALUE				
2009	\$0	\$625	\$625	\$625
2010	\$0	\$625	\$625	\$625

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0829**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-179-0	Property Owner:	G2/G-SQUARED PRODUCTIONS
Classification:	PERSONAL		17 MARYLAND DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037-2707
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$23,850	\$23,850	\$23,850
2010	\$0	\$23,850	\$23,850	\$23,850
TAXABLE VALUE				
2009	\$0	\$23,850	\$23,850	\$23,850
2010	\$0	\$23,850	\$23,850	\$23,850

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0830**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: P011-00-185-0 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: CITY OF BATTLE CREEK School District: BATTLE CREEK</p>	<p>Property Owner: LARNER CONSTRUCTION & REMODELING 155 MCKINLEY AVENUE N. BATTLE CREEK, MI 49017-4765 Assessing Officer / Equalization Director: STEVEN M. HUDSON, ASSR. 10 N. DIVISION STREET STE. 104 BATTLE CREEK, MI 49016-1717</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$6,175	\$6,175	\$6,175
2010	\$0	\$6,175	\$6,175	\$6,175
 TAXABLE VALUE				
2009	\$0	\$6,175	\$6,175	\$6,175
2010	\$0	\$6,175	\$6,175	\$6,175

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0831**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-121-0	Property Owner:	RHEMA ADULT FOSTER CARE
Classification:	PERSONAL		108 WEST STREET
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037-3423
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$10,600	\$10,600	\$10,600
2010	\$0	\$10,600	\$10,600	\$10,600
TAXABLE VALUE				
2009	\$0	\$10,600	\$10,600	\$10,600
2010	\$0	\$10,600	\$10,600	\$10,600

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0832**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-190-0	Property Owner:	RICK HARRISON'S HOME IMPROVEMENTS
Classification:	PERSONAL		253 CHERRY STREET
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$630	\$630	\$630
2010	\$0	\$630	\$630	\$630
TAXABLE VALUE				
2009	\$0	\$630	\$630	\$630
2010	\$0	\$630	\$630	\$630

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0834**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-195-0	Property Owner:	SHEPARD'S TREE REMOVAL
Classification:	PERSONAL		106 MOSHER AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49037-1402
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	BATTLE CREEK		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,700	\$3,700	\$3,700
2010	\$0	\$3,700	\$3,700	\$3,700
TAXABLE VALUE				
2009	\$0	\$3,700	\$3,700	\$3,700
2010	\$0	\$3,700	\$3,700	\$3,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0837**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-159-0	Property Owner:	ADVANTA CLEAN ENVIRONMENTAL OF SW MICH
Classification:	PERSONAL		5420 BECKLEY ROAD, STE. 220
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$5,740	\$5,740	\$5,740
TAXABLE VALUE				
2010	\$0	\$5,740	\$5,740	\$5,740

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0838**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-160-0	Property Owner:	ANALYTICAL CHEMISTRY NIR
Classification:	PERSONAL		472 S. MOORLAND DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,350	\$3,350	\$3,350
2010	\$0	\$3,350	\$3,350	\$3,350
TAXABLE VALUE				
2009	\$0	\$3,350	\$3,350	\$3,350
2010	\$0	\$3,350	\$3,350	\$3,350

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0839**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-164-0	Property Owner:	CERTIFIED ELECTROLOGY
Classification:	PERSONAL		76 SUNNYSIDE DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,400	\$2,400	\$2,400
2010	\$0	\$2,400	\$2,400	\$2,400
TAXABLE VALUE				
2009	\$0	\$2,400	\$2,400	\$2,400
2010	\$0	\$2,400	\$2,400	\$2,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0840**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-168-0	Property Owner:	CUTESY CADDY LLC
Classification:	PERSONAL		221 JACARANDA DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$870	\$870	\$870
2010	\$0	\$870	\$870	\$870
TAXABLE VALUE				
2009	\$0	\$870	\$870	\$870
2010	\$0	\$870	\$870	\$870

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0841**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: P011-00-169-0 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: CITY OF BATTLE CREEK School District: LAKEVIEW</p>	<p>Property Owner: DAVIS FLOOR COVERING 120 COUNTRY CLUB TERRACE BATTLE CREEK, MI 49015 Assessing Officer / Equalization Director: STEVEN M. HUDSON, ASSR. 10 N. DIVISION STREET STE. 104 BATTLE CREEK, MI 49016-1717</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,425	\$1,425	\$1,425
2010	\$0	\$1,425	\$1,425	\$1,425
TAXABLE VALUE				
2009	\$0	\$1,425	\$1,425	\$1,425
2010	\$0	\$1,425	\$1,425	\$1,425

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0842**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-172-0	Property Owner:	DEVELOPMENTAL INITIATIVES
Classification:	PERSONAL		186 N 23RD STREET
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,130	\$1,130	\$1,130
2010	\$0	\$1,130	\$1,130	\$1,130
TAXABLE VALUE				
2009	\$0	\$1,130	\$1,130	\$1,130
2010	\$0	\$1,130	\$1,130	\$1,130

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0843**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-201-0	Property Owner:	DIAMOND WINDOW & REMODELING LLC
Classification:	PERSONAL		326 CLOVER LANE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$870	\$870	\$870
2010	\$0	\$1,270	\$1,270	\$1,270
TAXABLE VALUE				
2009	\$0	\$870	\$870	\$870
2010	\$0	\$1,270	\$1,270	\$1,270

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0844**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-175-00	Property Owner:	DOGGYLICIOUS DELIGHTS BARKERY LLC
Classification:	PERSONAL		930 SURBY AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$920	\$920	\$920
2010	\$0	\$810	\$810	\$810
TAXABLE VALUE				
2009	\$0	\$920	\$920	\$920
2010	\$0	\$810	\$810	\$810

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0846**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: P011-00-183-0 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: CITY OF BATTLE CREEK School District: LAKEVIEW</p>	<p>Property Owner: JD MARKETING 157 MINGES CIRCLE BATTLE CREEK, MI 49015-4741 Assessing Officer / Equalization Director: STEVEN M. HUDSON, ASSR. 10 N. DIVISION STREET STE. 104 BATTLE CREEK, MI 49016-1717</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,175	\$1,175	\$1,175
2010	\$0	\$1,175	\$1,175	\$1,175
 TAXABLE VALUE				
2009	\$0	\$1,175	\$1,175	\$1,175
2010	\$0	\$1,175	\$1,175	\$1,175

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0847**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-187-0	Property Owner:	MOORE'S ASSISTED LIVING
Classification:	PERSONAL		237 WATKINS LANE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$7,820	\$7,820	\$7,820
TAXABLE VALUE				
2010	\$0	\$7,820	\$7,820	\$7,820

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0848**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-188-0	Property Owner:	PDA REAL ESTATE LLC
Classification:	PERSONAL		208 MINGES HILLS DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,570	\$1,570	\$1,570
2010	\$0	\$1,570	\$1,570	\$1,570
TAXABLE VALUE				
2009	\$0	\$1,570	\$1,570	\$1,570
2010	\$0	\$1,570	\$1,570	\$1,570

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0849**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: P011-00-189-0 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: CITY OF BATTLE CREEK School District: LAKEVIEW</p>	<p>Property Owner: PHYSICIAN PRACTICE MARKETING LLC 60 COUNTRY CLUB DRIVE BATTLE CREEK, MI 49015 Assessing Officer / Equalization Director: STEVEN M. HUDSON, ASSR. 10 N. DIVISION STREET STE. 104 BATTLE CREEK, MI 49016-1717</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2009	\$0	\$970	\$970	\$970
2010	\$0	\$970	\$970	\$970
TAXABLE VALUE				
2009	\$0	\$970	\$970	\$970
2010	\$0	\$970	\$970	\$970

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0850**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-191-0	Property Owner:	ROBERT J. RUSSELL PLUMBING
Classification:	PERSONAL		181 WHEATON AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015-3145
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,925	\$1,925	\$1,925
2010	\$0	\$1,925	\$1,925	\$1,925
TAXABLE VALUE				
2009	\$0	\$1,925	\$1,925	\$1,925
2010	\$0	\$1,925	\$1,925	\$1,925

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0851**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: P011-00-193-0 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: CITY OF BATTLE CREEK School District: LAKEVIEW</p>	<p>Property Owner: SAB CONSTRUCTION 352 DUNHAM DRIVE BATTLE CREEK, MI 49015 Assessing Officer / Equalization Director: STEVEN M. HUDSON, ASSR. 10 N. DIVISION STREET STE. 104 BATTLE CREEK, MI 49016-1717</p>
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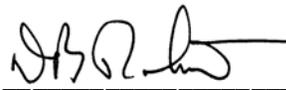
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,030	\$2,030	\$2,030
2010	\$0	\$2,030	\$2,030	\$2,030
 TAXABLE VALUE				
2009	\$0	\$2,030	\$2,030	\$2,030
2010	\$0	\$2,030	\$2,030	\$2,030

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.



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0852**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-196-0	Property Owner:	SPECTRAL GLASS & ARTWORX
Classification:	PERSONAL		4175 S. MINGES ROAD
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$330	\$330	\$330
2010	\$0	\$800	\$800	\$800
TAXABLE VALUE				
2009	\$0	\$330	\$330	\$330
2010	\$0	\$800	\$800	\$800

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0853**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-043-0	Property Owner:	TOMAK LAW OFFICE
Classification:	PERSONAL		330 COLUMBIA AVENUE E.
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$10,600	\$10,600	\$10,600
TAXABLE VALUE				
2010	\$0	\$10,600	\$10,600	\$10,600

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0854**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-157-0	Property Owner:	TUMMONS HEATING & COOLING
Classification:	PERSONAL		816 TERRITORIAL ROAD W.
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$1,170	\$1,170	\$1,170
TAXABLE VALUE				
2010	\$0	\$1,170	\$1,170	\$1,170

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0855**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: P011-00-197-0 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: CITY OF BATTLE CREEK School District: LAKEVIEW</p>	<p>Property Owner: VISIONS ACCOMPLISHED 384 S. MINGES ROAD BATTLE CREEK, MI 49015</p> <p>Assessing Officer / Equalization Director: STEVEN M. HUDSON, ASSR. 10 N. DIVISION STREET STE. 104 BATTLE CREEK, MI 49016-1717</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$870	\$870	\$870
 TAXABLE VALUE				
2010	\$0	\$870	\$870	\$870

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0856**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P011-00-199-0	Property Owner:	VOCKE ASSOCIATES LLC
Classification:	PERSONAL		4331 MINGES ROAD S.
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$5,630	\$5,630	\$5,630
2010	\$0	\$5,110	\$5,110	\$5,110
TAXABLE VALUE				
2009	\$0	\$5,630	\$5,630	\$5,630
2010	\$0	\$5,110	\$5,110	\$5,110

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 28, 2011

Docket Number: 154-11-0857

CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-53-300-011-63	Property Owner:	AFFORDABLE HANDYMEN
Classification:	PERSONAL		607 VENTURA WAY
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$440	\$440	\$440
2010	\$0	\$580	\$580	\$580
TAXABLE VALUE				
2009	\$0	\$440	\$440	\$440
2010	\$0	\$580	\$580	\$580

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0858**
**CALHOUN COUNTY
CITY OF MARSHALL**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-53-300-011-64	Property Owner:	B V & ASSOCIATES INC.
Classification:	PERSONAL		151 W. MICHIGAN AVENUE # 200
County:	CALHOUN COUNTY		MARSHALL, MI 48068-1589
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$13,200	\$13,200	\$13,200
2010	\$0	\$13,200	\$13,200	\$13,200
TAXABLE VALUE				
2009	\$0	\$13,200	\$13,200	\$13,200
2010	\$0	\$13,200	\$13,200	\$13,200

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 28, 2011

Docket Number: 154-11-0859

CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-53-300-011-62	Property Owner:	HAYES & ASSOCIATES INC.
Classification:	PERSONAL		PO BOX 678
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,280	\$3,280	\$3,280
2010	\$0	\$3,180	\$3,180	\$3,180
TAXABLE VALUE				
2009	\$0	\$3,280	\$3,280	\$3,280
2010	\$0	\$3,180	\$3,180	\$3,180

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0861**
CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-53-300-011-43	Property Owner:	312 RIVERSIDE LLC
Classification:	PERSONAL		200 WEST DRIVE NORTH
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$9,000	\$9,000	\$9,000
TAXABLE VALUE				
2010	\$0	\$9,000	\$9,000	\$9,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0862**
CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-53-300-011-22	Property Owner:	THE PARTY STORE OF MARSHALL LLC
Classification:	PERSONAL		106 REDFIELD PLAZA
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$15,680	\$15,680	\$15,680
2010	\$0	\$13,500	\$13,500	\$13,500
TAXABLE VALUE				
2009	\$0	\$15,680	\$15,680	\$15,680
2010	\$0	\$13,500	\$13,500	\$13,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0863**
CALHOUN COUNTY
CITY OF MARSHALL

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-53-300-011-67	Property Owner:	WORLDLY DIRECT INC.
Classification:	PERSONAL		403 N. DIVISION STREET
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,160	\$1,160	\$1,160
2010	\$0	\$850	\$850	\$850
TAXABLE VALUE				
2009	\$0	\$1,160	\$1,160	\$1,160
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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0864**
CALHOUN COUNTY
CITY OF SPRINGFIELD

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-54-000-004-02	Property Owner:	BEST CHOICE FENCE CO.
Classification:	PERSONAL		7501 MORGAN ROAD E.
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	CITY OF SPRINGFIELD	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	BATTLE CREEK		601 AVENUE A
			SPRINGFIELD, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$10,850	\$10,850	\$10,850
2010	\$0	\$9,180	\$9,180	\$9,180
TAXABLE VALUE				
2009	\$0	\$10,850	\$10,850	\$10,850
2010	\$0	\$9,180	\$9,180	\$9,180

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0865**
CALHOUN COUNTY
CITY OF SPRINGFIELD

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-54-000-004-03	Property Owner:	BILL'S PIZZA FACTORY
Classification:	PERSONAL		256 HELMER ROAD
County:	CALHOUN COUNTY		SPRINGFIELD, MI 49037
Assessment Unit:	CITY OF SPRINGFIELD	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	BATTLE CREEK		601 AVENUE A
			SPRINGFIELD, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$2,260	\$2,260	\$2,260
TAXABLE VALUE				
2010	\$0	\$2,260	\$2,260	\$2,260

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0866**
CALHOUN COUNTY
CITY OF SPRINGFIELD

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-54-000-004-00	Property Owner:	DAD & SONS ENTERPRISES INC.
Classification:	PERSONAL		205 8TH AVENUE, SUITE A
County:	CALHOUN COUNTY		SPRINGFIELD, MI 49037
Assessment Unit:	CITY OF SPRINGFIELD	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	BATTLE CREEK		601 AVENUE A
			SPRINGFIELD, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,350	\$2,350	\$2,350
2010	\$0	\$1,760	\$1,760	\$1,760
TAXABLE VALUE				
2009	\$0	\$2,350	\$2,350	\$2,350
2010	\$0	\$1,760	\$1,760	\$1,760

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0867**
CALHOUN COUNTY
CITY OF SPRINGFIELD

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-54-000-004-06	Property Owner:	PRECISION ELECTRIC MOTORS
Classification:	PERSONAL		1750 E. SOUTH STREET
County:	CALHOUN COUNTY		OWOSSO, MI 48867
Assessment Unit:	CITY OF SPRINGFIELD	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	BATTLE CREEK		601 AVENUE A
			SPRINGFIELD, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$17,250	\$17,250	\$17,250
2010	\$0	\$17,250	\$17,250	\$17,250
TAXABLE VALUE				
2009	\$0	\$17,250	\$17,250	\$17,250
2010	\$0	\$17,250	\$17,250	\$17,250

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0868**
CALHOUN COUNTY
CITY OF SPRINGFIELD

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-54-000-004-07	Property Owner:	ROYAL AUTOTEC
Classification:	PERSONAL		196 20TH STREET N
County:	CALHOUN COUNTY		SPRINGFIELD, MI 49037-8103
Assessment Unit:	CITY OF SPRINGFIELD	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	BATTLE CREEK		601 AVENUE A
			SPRINGFIELD, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$10,850	\$10,850	\$10,850
2010	\$0	\$10,850	\$10,850	\$10,850
TAXABLE VALUE				
2009	\$0	\$10,850	\$10,850	\$10,850
2010	\$0	\$10,850	\$10,850	\$10,850

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0869**
CALHOUN COUNTY
CITY OF SPRINGFIELD

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-54-000-004-08	Property Owner:	SPRINGFIELD PARTY STORE INC.
Classification:	PERSONAL		599 AVENUE A
County:	CALHOUN COUNTY		SPRINGFIELD, MI 49015
Assessment Unit:	CITY OF SPRINGFIELD	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	BATTLE CREEK		601 AVENUE A
			SPRINGFIELD, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$29,300	\$29,300	\$29,300
2010	\$0	\$25,450	\$25,450	\$25,450
TAXABLE VALUE				
2009	\$0	\$29,300	\$29,300	\$29,300
2010	\$0	\$25,450	\$25,450	\$25,450

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0870**
CALHOUN COUNTY
CITY OF SPRINGFIELD

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-54-000-004-05	Property Owner:	THE HERTZ CORPORATION
Classification:	PERSONAL		225 BRAE BLVD. TAX DEPT-2N
County:	CALHOUN COUNTY		PARK RIDGE, NJ 07656
Assessment Unit:	CITY OF SPRINGFIELD	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	BATTLE CREEK		601 AVENUE A
			SPRINGFIELD, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,460	\$2,460	\$2,460
2010	\$0	\$2,510	\$2,510	\$2,510
TAXABLE VALUE				
2009	\$0	\$2,460	\$2,460	\$2,460
2010	\$0	\$2,510	\$2,510	\$2,510

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0758**
CALHOUN COUNTY
CLARENCE TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-06-000-022-00	Property Owner:	D & T UNLIMITED INC.
Classification:	PERSONAL		18700 HATCH ROAD
County:	CALHOUN COUNTY		ALBION, MI 49224
Assessment Unit:	CLARENCE TWP.	Assessing Officer / Equalization Director:	DAVID D. VERAMAY, ASSR.
School District:	MAR LEE		27052 R DRIVE N
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,280	\$1,280	\$1,280
2010	\$0	\$1,510	\$1,510	\$1,510
TAXABLE VALUE				
2009	\$0	\$1,280	\$1,280	\$1,280
2010	\$0	\$1,510	\$1,510	\$1,510

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0759**
CALHOUN COUNTY
CLARENCE TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-06-000-020-00	Property Owner:	HADFIELD'S ANTIQUES
Classification:	PERSONAL		27755 L DRIVE N
County:	CALHOUN COUNTY		ALBION, MI 49224
Assessment Unit:	CLARENCE TWP.	Assessing Officer / Equalization Director:	DAVID D. VERAMAY, ASSR.
School District:	SPRINGPORT		27052 R DRIVE N
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$470	\$470	\$470
2010	\$0	\$690	\$690	\$690
TAXABLE VALUE				
2009	\$0	\$470	\$470	\$470
2010	\$0	\$690	\$690	\$690

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0760**
CALHOUN COUNTY
CLARENCE TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-06-000-021-00	Property Owner:	PRAIRIE LAKE REFRIGERATION INC.
Classification:	PERSONAL		19051 26 1/2 MILE ROAD
County:	CALHOUN COUNTY		ALBION, MI 49224
Assessment Unit:	CLARENCE TWP.	Assessing Officer / Equalization Director:	DAVID D. VERAMAY, ASSR.
School District:	SPRINGPORT		27052 R DRIVE N
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,830	\$1,830	\$1,830
2010	\$0	\$1,830	\$1,830	\$1,830
TAXABLE VALUE				
2009	\$0	\$1,830	\$1,830	\$1,830
2010	\$0	\$1,830	\$1,830	\$1,830

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0761**
CALHOUN COUNTY
CLARENDON TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-07-122-036-00	Property Owner:	GITER DONE AUTO LLC
Classification:	PERSONAL		900 22 MILE ROAD
County:	CALHOUN COUNTY		HOMER, MI 49245
Assessment Unit:	CLARENDON TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	HOMER		P.O. BOX 814
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$5,700	\$5,700	\$5,700
2010	\$0	\$5,700	\$5,700	\$5,700
TAXABLE VALUE				
2009	\$0	\$5,700	\$5,700	\$5,700
2010	\$0	\$5,700	\$5,700	\$5,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0762**
CALHOUN COUNTY
CONVIS TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-08-000-086-00	Property Owner:	JUST 4 TWINS LLC
Classification:	PERSONAL		21180 14 MILE ROAD
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	CONVIS TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	BELLEVUE		19500 15 MILE ROAD
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$80	\$80	\$80
2010	\$0	\$100	\$100	\$100
TAXABLE VALUE				
2009	\$0	\$80	\$80	\$80
2010	\$0	\$100	\$100	\$100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0763**
CALHOUN COUNTY
CONVIS TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 13-08-000-087-00 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: CONVIS TWP. School District: BELLEVUE</p>	<p>Property Owner: L & L CYCLE 12925 S DRIVE N BATTLE CREEK, MI 49014-8429 Assessing Officer / Equalization Director: ROBYN R. KULIKOWSKI, ASSR. 19500 15 MILE ROAD MARSHALL, MI 49068</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$6,500	\$6,500	\$6,500
2010	\$0	\$6,500	\$6,500	\$6,500
 TAXABLE VALUE				
2009	\$0	\$6,500	\$6,500	\$6,500
2010	\$0	\$6,500	\$6,500	\$6,500

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0764**
CALHOUN COUNTY
CONVIS TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-08-000-088-00	Property Owner:	ALTA-TOLLHAUS LLC
Classification:	PERSONAL		20250 17 MILE ROAD
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CONVIS TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	OLIVET		19500 15 MILE ROAD
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,720	\$2,720	\$2,720
2010	\$0	\$2,720	\$2,720	\$2,720
TAXABLE VALUE				
2009	\$0	\$2,720	\$2,720	\$2,720
2010	\$0	\$2,720	\$2,720	\$2,720

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0765**
CALHOUN COUNTY
ECKFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-09-000-221-10	Property Owner:	HEATON EXCAVATING LLC
Classification:	PERSONAL		21935 H DRIVE S
County:	CALHOUN COUNTY		HOMER, MI 49245
Assessment Unit:	ECKFORD TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	HOMER		9401 HUNTINGTON ROAD
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$60,590	\$60,590	\$60,590
2010	\$0	\$90,360	\$90,360	\$90,360
TAXABLE VALUE				
2009	\$0	\$60,590	\$60,590	\$60,590
2010	\$0	\$90,360	\$90,360	\$90,360

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0766**
CALHOUN COUNTY
EMMETT TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-10-000-010-28	Property Owner:	RENEW-IT CONCRETE
Classification:	PERSONAL		317 VASS AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	EMMETT TWP.	Assessing Officer / Equalization Director:	MICHAEL W. LESLIE, ASSR.
School District:	BATTLE CREEK		620 CLIFF STREET
			BATTLE CREEK, MI 49014

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$5,800	\$5,800	\$5,800
2010	\$0	\$5,800	\$5,800	\$5,800
TAXABLE VALUE				
2009	\$0	\$5,800	\$5,800	\$5,800
2010	\$0	\$5,800	\$5,800	\$5,800

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0767**
CALHOUN COUNTY
EMMETT TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-10-000-010-30	Property Owner:	CONTRACT FOOD SERVICES INC.
Classification:	PERSONAL		154 APPERSON ROAD
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	EMMETT TWP.	Assessing Officer / Equalization Director:	MICHAEL W. LESLIE, ASSR.
School District:	HARPER CREEK		620 CLIFF STREET
			BATTLE CREEK, MI 49014

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$10,100	\$10,100	\$10,100
2010	\$0	\$10,100	\$10,100	\$10,100
TAXABLE VALUE				
2009	\$0	\$10,100	\$10,100	\$10,100
2010	\$0	\$10,100	\$10,100	\$10,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0768**
CALHOUN COUNTY
EMMETT TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-10-000-010-33	Property Owner:	GREAT LAKES BENEFIT PLAN
Classification:	PERSONAL		245 MANOR DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	EMMETT TWP.	Assessing Officer / Equalization Director:	MICHAEL W. LESLIE, ASSR.
School District:	HARPER CREEK		620 CLIFF STREET
			BATTLE CREEK, MI 49014

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$1,120	\$1,120	\$1,120
TAXABLE VALUE				
2010	\$0	\$1,120	\$1,120	\$1,120

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0769**
CALHOUN COUNTY
EMMETT TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-10-000-010-29	Property Owner:	MYERS INSURANCE & FINANCIAL
Classification:	PERSONAL		116 SHADOWOOD LANE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014-7816
Assessment Unit:	EMMETT TWP.	Assessing Officer / Equalization Director:	MICHAEL W. LESLIE, ASSR.
School District:	HARPER CREEK		620 CLIFF STREET
			BATTLE CREEK, MI 49014

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,500	\$1,500	\$1,500
2010	\$0	\$1,500	\$1,500	\$1,500
TAXABLE VALUE				
2009	\$0	\$1,500	\$1,500	\$1,500
2010	\$0	\$1,500	\$1,500	\$1,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0770**
CALHOUN COUNTY
EMMETT TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-10-000-010-09	Property Owner:	NUTRITION IMPACT LLC
Classification:	PERSONAL		9725 D DRIVE N
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	EMMETT TWP.	Assessing Officer / Equalization Director:	MICHAEL W. LESLIE, ASSR.
School District:	HARPER CREEK		620 CLIFF STREET
			BATTLE CREEK, MI 49014

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$5,670	\$5,670	\$5,670
2010	\$0	\$5,670	\$5,670	\$5,670
TAXABLE VALUE				
2009	\$0	\$5,670	\$5,670	\$5,670
2010	\$0	\$5,670	\$5,670	\$5,670

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0773**
CALHOUN COUNTY
FREDONIA TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-11-000-040-00	Property Owner:	TLC LAWN SERVICE
Classification:	PERSONAL		16905 B DRIVE SOUTH
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	FREDONIA TWP.	Assessing Officer / Equalization Director:	ROGER LEE SMITH, ASSR.
School District:	MARSHALL		8803 17 MILE ROAD
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$1,600	\$1,600	\$1,600
TAXABLE VALUE				
2010	\$0	\$1,600	\$1,600	\$1,600

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0774**
CALHOUN COUNTY
FREDONIA TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-11-000-041-00	Property Owner:	WHISPERING MEADOWS SENIOR CARE
Classification:	PERSONAL		10191 17 MILE ROAD
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	FREDONIA TWP.	Assessing Officer / Equalization Director:	ROGER LEE SMITH, ASSR.
School District:	MARSHALL		8803 17 MILE ROAD
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$9,450	\$9,450	\$9,450
2010	\$0	\$9,450	\$9,450	\$9,450
TAXABLE VALUE				
2009	\$0	\$9,450	\$9,450	\$9,450
2010	\$0	\$9,450	\$9,450	\$9,450

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0775**
CALHOUN COUNTY
HOMER TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-12-000-310-15	Property Owner:	MILLER'S EXCAVATING
Classification:	PERSONAL		789 24 MILE ROAD
County:	CALHOUN COUNTY		HOMER, MI 49245
Assessment Unit:	HOMER TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	HOMER		9401 HUNTINGTON ROAD
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$8,600	\$8,600	\$8,600
TAXABLE VALUE				
2010	\$0	\$8,600	\$8,600	\$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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0776**
CALHOUN COUNTY
HOMER TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-43-000-006-07	Property Owner:	RIDGEWEAR SPORTS & IMPRINTING
Classification:	PERSONAL		518 W. MAIN STREET
County:	CALHOUN COUNTY		HOMER, MI 49245
Assessment Unit:	HOMER TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	HOMER		9401 HUNTINGTON ROAD
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$20,340	\$20,340	\$20,340
2010	\$0	\$18,130	\$18,130	\$18,130
TAXABLE VALUE				
2009	\$0	\$20,340	\$20,340	\$20,340
2010	\$0	\$18,130	\$18,130	\$18,130

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0778**
CALHOUN COUNTY
HOMER TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-12-000-050-39	Property Owner:	THOMAS SEWING & UPHOLSTERY
Classification:	PERSONAL		5735 25 1/2 MILE ROAD
County:	CALHOUN COUNTY		HOMER, MI 49245
Assessment Unit:	HOMER TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	HOMER		9401 HUNTINGTON ROAD
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$6,540	\$6,540	\$6,540
2010	\$0	\$5,570	\$5,570	\$5,570
TAXABLE VALUE				
2009	\$0	\$6,540	\$6,540	\$6,540
2010	\$0	\$5,570	\$5,570	\$5,570

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

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

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

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Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 28, 2011

Docket Number: 154-11-0779

CALHOUN COUNTY

HOMER TWP. , VILLAGE OF HOMER

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-43-000-007-05	Property Owner:	DJS SYSTEMS INC.
Classification:	PERSONAL		1200 W. MICHIGAN AVENUE
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	HOMER TWP. VILLAGE OF HOMER	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	HOMER		9401 HUNTINGTON ROAD BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$37,080	\$37,080	\$37,080
2010	\$0	\$33,510	\$33,510	\$33,510
TAXABLE VALUE				
2009	\$0	\$37,080	\$37,080	\$37,080
2010	\$0	\$33,510	\$33,510	\$33,510

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 28, 2011

Docket Number: 154-11-0780

CALHOUN COUNTY

HOMER TWP. , VILLAGE OF HOMER

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-43-000-100-09	Property Owner:	DOC'S REBUILD CLINIC
Classification:	PERSONAL		229 W. LEIGH STREET
County:	CALHOUN COUNTY		HOMER, MI 49245
Assessment Unit:	HOMER TWP. VILLAGE OF HOMER	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	HOMER		9401 HUNTINGTON ROAD BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$12,490	\$12,490	\$12,490
TAXABLE VALUE				
2010	\$0	\$12,490	\$12,490	\$12,490

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0782**
CALHOUN COUNTY
LEE TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-13-000-037-00	Property Owner:	WOLVERINE FARM SERVICES
Classification:	PERSONAL		21828 21 MILE ROAD
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	LEE TWP.	Assessing Officer / Equalization Director:	ROGER LEE SMITH, ASSR.
School District:	OLIVET		23045 21 MILE ROAD
			OLIVET, MI 49076

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,200	\$1,200	\$1,200
2010	\$0	\$1,200	\$1,200	\$1,200
TAXABLE VALUE				
2009	\$0	\$1,200	\$1,200	\$1,200
2010	\$0	\$1,200	\$1,200	\$1,200

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0783**
CALHOUN COUNTY
LEROY TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 13-14-000-035-00 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: LEROY TWP. School District: ATHENS	Property Owner: BELOTE LAWN CARE 1601 K DRIVE S EAST LEROY, MI 49051-8700 Assessing Officer / Equalization Director: JOYCE A. FOONDLE, ASSR. 8156 4 MILE ROAD EAST LEROY, MI 49051
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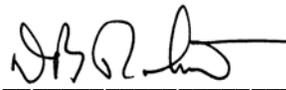
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,810	\$3,810	\$3,810
2010	\$0	\$3,820	\$3,820	\$3,820
TAXABLE VALUE				
2009	\$0	\$3,810	\$3,810	\$3,810
2010	\$0	\$3,820	\$3,820	\$3,820

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0784**
CALHOUN COUNTY
LEROY TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-14-000-038-00	Property Owner:	J P CLEANING & MAINTENANCE INC.
Classification:	PERSONAL		9388 2 1/2 MILE ROAD
County:	CALHOUN COUNTY		EAST LEROY, MI 49051
Assessment Unit:	LEROY TWP.	Assessing Officer / Equalization Director:	JOYCE A. FOONDLE, ASSR.
School District:	ATHENS		8156 4 MILE ROAD
			EAST LEROY, MI 49051

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$13,980	\$13,980	\$13,980
2010	\$0	\$12,510	\$12,510	\$12,510
TAXABLE VALUE				
2009	\$0	\$13,980	\$13,980	\$13,980
2010	\$0	\$12,510	\$12,510	\$12,510

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0785**
CALHOUN COUNTY
LEROY TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-14-000-033-00	Property Owner:	AGELESS MEMORIES PHOTOGRAPHY
Classification:	PERSONAL		10700 3 MILE ROAD
County:	CALHOUN COUNTY		EAST LEROY, MI 49051
Assessment Unit:	LEROY TWP.	Assessing Officer / Equalization Director:	JOYCE A. FOONDLE, ASSR.
School District:	HARPER CREEK		8156 4 MILE ROAD
			EAST LEROY, MI 49051

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$6,900	\$6,900	\$6,900
2010	\$0	\$6,900	\$6,900	\$6,900
TAXABLE VALUE				
2009	\$0	\$6,900	\$6,900	\$6,900
2010	\$0	\$6,900	\$6,900	\$6,900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0786**
CALHOUN COUNTY
LEROY TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-000-034-00	Property Owner:	ALL-PRO MECHANICAL
Classification:	PERSONAL		5929 SOARING EAGLE WAY ST. E.
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	LEROY TWP.	Assessing Officer / Equalization Director:	JOYCE A. FOONDLE, ASSR.
School District:	HARPER CREEK		8156 4 MILE ROAD
			EAST LEROY, MI 49051

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,920	\$2,920	\$2,920
2010	\$0	\$2,920	\$2,920	\$2,920
TAXABLE VALUE				
2009	\$0	\$2,920	\$2,920	\$2,920
2010	\$0	\$2,920	\$2,920	\$2,920

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

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

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0787**
CALHOUN COUNTY
LEROY TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-14-000-028-00	Property Owner:	EXTRAORDINARY SERVICES INC.
Classification:	PERSONAL		PO BOX 532
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49016
Assessment Unit:	LEROY TWP.	Assessing Officer / Equalization Director:	JOYCE A. FOONDLE, ASSR.
School District:	HARPER CREEK		8156 4 MILE ROAD
			EAST LEROY, MI 49051

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$250	\$250	\$250
2010	\$0	\$250	\$250	\$250
TAXABLE VALUE				
2009	\$0	\$250	\$250	\$250
2010	\$0	\$250	\$250	\$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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0788**
CALHOUN COUNTY
LEROY TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-14-000-037-00	Property Owner:	EXTREME PEST CONTROL
Classification:	PERSONAL		732 GRAHAM TERRACE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	LEROY TWP.	Assessing Officer / Equalization Director:	JOYCE A. FOONDLE, ASSR.
School District:	HARPER CREEK		8156 4 MILE ROAD
			EAST LEROY, MI 49051

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,750	\$1,750	\$1,750
2010	\$0	\$1,750	\$1,750	\$1,750
TAXABLE VALUE				
2009	\$0	\$1,750	\$1,750	\$1,750
2010	\$0	\$1,750	\$1,750	\$1,750

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

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

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0789**
CALHOUN COUNTY
LEROY TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-14-000-039-00	Property Owner:	JOHN'S MOBILE REPAIR
Classification:	PERSONAL		5163 HOAG ROAD
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	LEROY TWP.	Assessing Officer / Equalization Director:	JOYCE A. FOONDLE, ASSR.
School District:	HARPER CREEK		8156 4 MILE ROAD
			EAST LEROY, MI 49051

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$6,620	\$6,620	\$6,620
2010	\$0	\$6,020	\$6,020	\$6,020
TAXABLE VALUE				
2009	\$0	\$6,620	\$6,620	\$6,620
2010	\$0	\$6,020	\$6,020	\$6,020

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

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

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0790**
CALHOUN COUNTY
MARENGO TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-15-000-177-00	Property Owner:	MARSHALL MOTOR LODGE
Classification:	PERSONAL		20102 E. MICHIGAN AVENUE
County:	CALHOUN COUNTY		MARSHALL, MI 49068-9307
Assessment Unit:	MARENGO TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MAR LEE		13995 23 MILE ROAD
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$7,000	\$7,000	\$7,000
2010	\$0	\$7,000	\$7,000	\$7,000
TAXABLE VALUE				
2009	\$0	\$7,000	\$7,000	\$7,000
2010	\$0	\$7,000	\$7,000	\$7,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0791**
CALHOUN COUNTY
MARENGO TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-15-000-175-00	Property Owner:	ASPHALT SOLUTIONS PLUS
Classification:	PERSONAL		PO BOX 151
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	MARENGO TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13995 23 MILE ROAD
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$23,820	\$23,820	\$23,820
2010	\$0	\$23,820	\$23,820	\$23,820
TAXABLE VALUE				
2009	\$0	\$23,820	\$23,820	\$23,820
2010	\$0	\$23,820	\$23,820	\$23,820

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0792**
CALHOUN COUNTY
MARENGO TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-15-000-176-00	Property Owner:	CEDAR CREST BANQUET CENTRE & CATERING
Classification:	PERSONAL		872 E. MICHIGAN AVENUE
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	MARENGO TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13995 23 MILE ROAD
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$9,250	\$9,250	\$9,250
2010	\$0	\$9,250	\$9,250	\$9,250
TAXABLE VALUE				
2009	\$0	\$9,250	\$9,250	\$9,250
2010	\$0	\$9,250	\$9,250	\$9,250

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0793**
CALHOUN COUNTY
MARENGO TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-15-000-180-00	Property Owner:	DEVOLDER'S TREE SERVICE
Classification:	PERSONAL		14490 18 1/2 MILE ROAD
County:	CALHOUN COUNTY		MARSHALL, MI 49068-1415
Assessment Unit:	MARENGO TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13995 23 MILE ROAD
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,950	\$3,950	\$3,950
2010	\$0	\$3,950	\$3,950	\$3,950
TAXABLE VALUE				
2009	\$0	\$3,950	\$3,950	\$3,950
2010	\$0	\$3,950	\$3,950	\$3,950

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0794**
CALHOUN COUNTY
MARENGO TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-15-000-179-00	Property Owner:	PREIM GROUP LLC
Classification:	PERSONAL		PO BOX 405
County:	CALHOUN COUNTY		MARSHALL, MI 49068-9453
Assessment Unit:	MARENGO TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13995 23 MILE ROAD
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,180	\$1,180	\$1,180
2010	\$0	\$1,180	\$1,180	\$1,180
TAXABLE VALUE				
2009	\$0	\$1,180	\$1,180	\$1,180
2010	\$0	\$1,180	\$1,180	\$1,180

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0795**
CALHOUN COUNTY
MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-16-000-244-00	Property Owner:	DALE'S DONE RIGHT ROOFING
Classification:	PERSONAL		14244 13 MILE ROAD
County:	CALHOUN COUNTY		CERESCO, MI 49033-9703
Assessment Unit:	MARSHALL TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	HARPER CREEK		13551 MYRON AVERY DRIVE
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,950	\$3,950	\$3,950
2010	\$0	\$3,950	\$3,950	\$3,950
TAXABLE VALUE				
2009	\$0	\$3,950	\$3,950	\$3,950
2010	\$0	\$3,950	\$3,950	\$3,950

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0796**
CALHOUN COUNTY
MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-16-000-245-00	Property Owner:	DETAILZ HAND WASH & WAX
Classification:	PERSONAL		12200 MICHIGAN AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	MARSHALL TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	HARPER CREEK		13551 MYRON AVERY DRIVE
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$7,960	\$7,960	\$7,960
TAXABLE VALUE				
2010	\$0	\$7,960	\$7,960	\$7,960

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0797**
CALHOUN COUNTY
MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-16-000-250-00	Property Owner:	SOMMERS EQUIPMENT
Classification:	PERSONAL		12931 E. MICHIGAN AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	MARSHALL TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	HARPER CREEK		13551 MYRON AVERY DRIVE
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$7,800	\$7,800	\$7,800
TAXABLE VALUE				
2010	\$0	\$7,800	\$7,800	\$7,800

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0798**
CALHOUN COUNTY
MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-16-000-243-00	Property Owner:	CRAFT PHOTOGRAPHIC STUDIO
Classification:	PERSONAL		15230 C DRIVE N
County:	CALHOUN COUNTY		MARSHALL, MI 49068-9585
Assessment Unit:	MARSHALL TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13551 MYRON AVERY DRIVE
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$9,150	\$9,150	\$9,150
2010	\$0	\$9,150	\$9,150	\$9,150
TAXABLE VALUE				
2009	\$0	\$9,150	\$9,150	\$9,150
2010	\$0	\$9,150	\$9,150	\$9,150

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0799**
CALHOUN COUNTY
MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-16-000-246-00	Property Owner:	DRAIN DOCTORS
Classification:	PERSONAL		1300 15 MILE ROAD, #3
County:	CALHOUN COUNTY		MARSHALL, MI 49068-9636
Assessment Unit:	MARSHALL TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13551 MYRON AVERY DRIVE
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$7,500	\$7,500	\$7,500
2010	\$0	\$7,500	\$7,500	\$7,500
TAXABLE VALUE				
2009	\$0	\$7,500	\$7,500	\$7,500
2010	\$0	\$7,500	\$7,500	\$7,500

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 28, 2011

Docket Number: 154-11-0800

CALHOUN COUNTY

MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-16-000-247-00	Property Owner:	JG EDUCATIONAL CONSULTING
Classification:	PERSONAL		14748 A DRIVE N
County:	CALHOUN COUNTY		MARSHALL, MI 49068-9525
Assessment Unit:	MARSHALL TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13551 MYRON AVERY DRIVE
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$670	\$670	\$670
2010	\$0	\$670	\$670	\$670
TAXABLE VALUE				
2009	\$0	\$670	\$670	\$670
2010	\$0	\$670	\$670	\$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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0801**
CALHOUN COUNTY
MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-16-000-248-00	Property Owner:	PLAY CARE LEARNING CENTER
Classification:	PERSONAL		13444 PRESTON DRIVE
County:	CALHOUN COUNTY		MARSHALL, MI 49068-8536
Assessment Unit:	MARSHALL TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13551 MYRON AVERY DRIVE
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$7,900	\$7,900	\$7,900
2010	\$0	\$7,900	\$7,900	\$7,900
TAXABLE VALUE				
2009	\$0	\$7,900	\$7,900	\$7,900
2010	\$0	\$7,900	\$7,900	\$7,900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0802**
CALHOUN COUNTY
MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 13-16-000-249-00 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: MARSHALL TWP. School District: MARSHALL</p>	<p>Property Owner: SIGNWORLD CONCEPTS 14947 W. MICHIGAN AVENUE MARSHALL, MI 49068</p> <p>Assessing Officer / Equalization Director: ROBYN R. KULIKOWSKI, ASSR. 13551 MYRON AVERY DRIVE MARSHALL, MI 49068</p>
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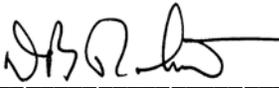
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$840	\$840	\$840
2010	\$0	\$840	\$840	\$840
TAXABLE VALUE				
2009	\$0	\$840	\$840	\$840
2010	\$0	\$840	\$840	\$840

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0803**
CALHOUN COUNTY
MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-16-000-251-00	Property Owner:	TWIN VALLEY MHC
Classification:	PERSONAL		16555 F DRIVE S
County:	CALHOUN COUNTY		MARSHALL, MI 49068-8213
Assessment Unit:	MARSHALL TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13551 MYRON AVERY DRIVE
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$6,400	\$6,400	\$6,400
TAXABLE VALUE				
2010	\$0	\$6,400	\$6,400	\$6,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0804**
CALHOUN COUNTY
MARSHALL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-16-000-252-00	Property Owner:	W. J. BURNETT CONSTRUCTION
Classification:	PERSONAL		16745 18 MILE ROAD
County:	CALHOUN COUNTY		MARSHALL, MI 49068-9499
Assessment Unit:	MARSHALL TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	MARSHALL		13551 MYRON AVERY DRIVE
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$6,180	\$6,180	\$6,180
2010	\$0	\$6,180	\$6,180	\$6,180
TAXABLE VALUE				
2009	\$0	\$6,180	\$6,180	\$6,180
2010	\$0	\$6,180	\$6,180	\$6,180

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0805**
CALHOUN COUNTY
NEWTON TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-17-000-020-00	Property Owner:	HARPER CREEK STABLE
Classification:	PERSONAL		11432 8 1/2 MILE ROAD
County:	CALHOUN COUNTY		CERESCO, MI 49033
Assessment Unit:	NEWTON TWP.	Assessing Officer / Equalization Director:	JOYCE A. FOONDLE, ASSR.
School District:	HARPER CREEK		7988 G DRIVE SOUTH
			CERESCO, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,920	\$3,920	\$3,920
2010	\$0	\$3,920	\$3,920	\$3,920
TAXABLE VALUE				
2009	\$0	\$3,920	\$3,920	\$3,920
2010	\$0	\$3,920	\$3,920	\$3,920

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0806**
CALHOUN COUNTY
NEWTON TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 13-17-000-021-00 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: NEWTON TWP. School District: HARPER CREEK</p>	<p>Property Owner: THE PULL-OUT SHELF COMPANY 5420 BECKLEY ROAD, STE. 112 BATTLE CREEK, MI 49017 Assessing Officer / Equalization Director: JOYCE A. FOONDLE, ASSR. 7988 G DRIVE SOUTH CERESCO, MI 49017</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,950	\$1,950	\$1,950
2010	\$0	\$1,950	\$1,950	\$1,950
TAXABLE VALUE				
2009	\$0	\$1,950	\$1,950	\$1,950
2010	\$0	\$1,950	\$1,950	\$1,950

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0807**
CALHOUN COUNTY
PENNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-18-000-971-20	Property Owner:	BMI BEAUTIFICATION MAINTENANCE
Classification:	PERSONAL		123 WILSON CIRCLE DRIVE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017-3147
Assessment Unit:	PENNFIELD TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	PENNFIELD		20260 CAPITAL AVENUE N.E.
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,680	\$2,680	\$2,680
2010	\$0	\$2,680	\$2,680	\$2,680
TAXABLE VALUE				
2009	\$0	\$2,680	\$2,680	\$2,680
2010	\$0	\$2,680	\$2,680	\$2,680

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0808**
CALHOUN COUNTY
PENNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-18-000-600-53	Property Owner:	BRIGHT BEGINNINGS CHILD CARE
Classification:	PERSONAL		409 ARCADIA BLVD.
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	PENNFIELD TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	PENNFIELD		20260 CAPITAL AVENUE N.E.
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,020	\$2,020	\$2,020
2010	\$0	\$2,020	\$2,020	\$2,020
TAXABLE VALUE				
2009	\$0	\$2,020	\$2,020	\$2,020
2010	\$0	\$2,020	\$2,020	\$2,020

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0809**
CALHOUN COUNTY
PENNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-18-000-807-60	Property Owner:	DOUG THIEL & SON CONSTRUCTION
Classification:	PERSONAL		10501 GORSLINE ROAD
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	PENNFIELD TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	PENNFIELD		20260 CAPITAL AVENUE N.E.
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$640	\$640	\$640
2010	\$0	\$750	\$750	\$750
TAXABLE VALUE				
2009	\$0	\$640	\$640	\$640
2010	\$0	\$750	\$750	\$750

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0810**
CALHOUN COUNTY
PENNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-18-000-042-00	Property Owner:	JOSEPH WEISS DESIGN AIA
Classification:	PERSONAL		42 GARDEN AVENUE N
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	PENNFIELD TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	PENNFIELD		20260 CAPITAL AVENUE N.E.
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$3,200	\$3,200	\$3,200
2010	\$0	\$3,200	\$3,200	\$3,200
TAXABLE VALUE				
2009	\$0	\$3,200	\$3,200	\$3,200
2010	\$0	\$3,200	\$3,200	\$3,200

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0811**
CALHOUN COUNTY
PENNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-18-000-212-00	Property Owner:	LIL FOLKS DAYCARE
Classification:	PERSONAL		203 POULSON AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014
Assessment Unit:	PENNFIELD TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	PENNFIELD		20260 CAPITAL AVENUE N.E.
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,940	\$2,940	\$2,940
2010	\$0	\$3,010	\$3,010	\$3,010
TAXABLE VALUE				
2009	\$0	\$2,940	\$2,940	\$2,940
2010	\$0	\$3,010	\$3,010	\$3,010

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0812**
CALHOUN COUNTY
PENNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 13-18-000-760-72 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: PENNFIELD TWP. School District: PENNFIELD</p>	<p>Property Owner: LIVING WATER LANDSCAPING 120 GLENDALE AVENUE BATTLE CREEK, MI 49017 Assessing Officer / Equalization Director: DANIEL D. BRUNNER, ASSR. 20260 CAPITAL AVENUE N.E. BATTLE CREEK, MI 49017</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$10,050	\$10,050	\$10,050
2010	\$0	\$10,050	\$10,050	\$10,050
 TAXABLE VALUE				
2009	\$0	\$10,050	\$10,050	\$10,050
2010	\$0	\$10,050	\$10,050	\$10,050

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0813**
CALHOUN COUNTY
PENNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-18-000-557-00	Property Owner:	POLEY'S DISCOUNT MARINE
Classification:	PERSONAL		20260 NORTH AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49017
Assessment Unit:	PENNFIELD TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	PENNFIELD		20260 CAPITAL AVENUE N.E.
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$1,425	\$1,425	\$1,425
2010	\$0	\$1,425	\$1,425	\$1,425
TAXABLE VALUE				
2009	\$0	\$1,425	\$1,425	\$1,425
2010	\$0	\$1,425	\$1,425	\$1,425

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0814**
CALHOUN COUNTY
PENNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-18-000-180-22	Property Owner:	SHEPHERD'S TOUCH CHRISTIAN
Classification:	PERSONAL		10531 CLEAR LAKE AVENUE
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49014-9130
Assessment Unit:	PENNFIELD TWP.	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	PENNFIELD		20260 CAPITAL AVENUE N.E.
			BATTLE CREEK, MI 49017

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$300	\$300	\$300
2010	\$0	\$260	\$260	\$260
TAXABLE VALUE				
2009	\$0	\$300	\$300	\$300
2010	\$0	\$260	\$260	\$260

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0815**
CALHOUN COUNTY
PENNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 13-18-000-647-40 Classification: PERSONAL County: CALHOUN COUNTY Assessment Unit: PENNFIELD TWP. School District: PENNFIELD</p>	<p>Property Owner: WE CAN DO IT PRINTING 9164 PENNFIELD ROAD BATTLE CREEK, MI 49014 Assessing Officer / Equalization Director: DANIEL D. BRUNNER, ASSR. 20260 CAPITAL AVENUE N.E. BATTLE CREEK, MI 49017</p>
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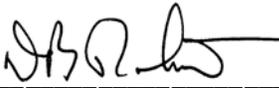
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$140	\$140	\$140
2010	\$0	\$2,320	\$2,320	\$2,320
 TAXABLE VALUE				
2009	\$0	\$140	\$140	\$140
2010	\$0	\$2,320	\$2,320	\$2,320

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

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 28, 2011

Docket Number: 154-11-0816

CALHOUN COUNTY

SHERIDAN TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-19-000-195-00	Property Owner:	ALBION AUTO BODY LLC
Classification:	PERSONAL		PO BOX 503
County:	CALHOUN COUNTY		ALBION, MI 49224-0503
Assessment Unit:	SHERIDAN TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	ALBION		P.O. BOX 296
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,830	\$2,830	\$2,830
2010	\$0	\$7,340	\$7,340	\$7,340
TAXABLE VALUE				
2009	\$0	\$2,830	\$2,830	\$2,830
2010	\$0	\$7,340	\$7,340	\$7,340

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0817**
CALHOUN COUNTY
SHERIDAN TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-19-000-201-00	Property Owner:	R. T. C. E. BAIT & TACKLE
Classification:	PERSONAL		14197 27 MILE ROAD
County:	CALHOUN COUNTY		ALBION, MI 49224-9459
Assessment Unit:	SHERIDAN TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	ALBION		P.O. BOX 296
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$6,550	\$6,550	\$6,550
2010	\$0	\$6,550	\$6,550	\$6,550
TAXABLE VALUE				
2009	\$0	\$6,550	\$6,550	\$6,550
2010	\$0	\$6,550	\$6,550	\$6,550

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0818**
CALHOUN COUNTY
SHERIDAN TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-19-000-196-00	Property Owner:	MICHAEL & BARBARA SLAUGHTER
Classification:	PERSONAL		27788 H DRIVE NORTH
County:	CALHOUN COUNTY		ALBION, MI 49224
Assessment Unit:	SHERIDAN TWP.	Assessing Officer / Equalization Director:	ROBYN R. KULIKOWSKI, ASSR.
School District:	ALBION		P.O. BOX 296
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,740	\$2,740	\$2,740
2010	\$0	\$2,400	\$2,400	\$2,400
TAXABLE VALUE				
2009	\$0	\$2,740	\$2,740	\$2,740
2010	\$0	\$2,400	\$2,400	\$2,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0820**
CALHOUN COUNTY
TEKONSHA TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-44-000-273-00	Property Owner:	FROGGY'S BEAUTY SALON
Classification:	PERSONAL		116 N. MIAN STREET
County:	CALHOUN COUNTY		TEKONSHA, MI 49092-5105
Assessment Unit:	TEKONSHA TWP.	Assessing Officer / Equalization Director:	MARCIA A. BAIL, ASSR.
School District:	TEKONSHA		422 WENTWORTH AVENUE
			BATTLE CREEK, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$650	\$650	\$650
2010	\$0	\$550	\$550	\$550
TAXABLE VALUE				
2009	\$0	\$650	\$650	\$650
2010	\$0	\$550	\$550	\$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.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 28, 2011

Docket Number: 154-11-0821

CALHOUN COUNTY

TEKONSHA TWP. , VILLAGE OF TEKONSHA

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-44-000-274-00	Property Owner:	JACEE'S FLORAL & GIFTS SALON
Classification:	PERSONAL		PO BOX 34
County:	CALHOUN COUNTY		TEKONSHA, MI 49092
Assessment Unit:	TEKONSHA TWP. VILLAGE OF TEKONSHA	Assessing Officer / Equalization Director:	MARCIA A. BAIL, ASSR.
School District:	TEKONSHA		422 WENTWORTH AVENUE BATTLE CREEK, MI 49015

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$560	\$560	\$560
2010	\$0	\$560	\$560	\$560
TAXABLE VALUE				
2009	\$0	\$560	\$560	\$560
2010	\$0	\$560	\$560	\$560

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0645**
CLARE COUNTY
CITY OF CLARE

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	051-034-405-01	Property Owner:	WILLIAM R. & WANDA J. STANLEY
Classification:	REAL		1003 MAPLE
County:	CLARE COUNTY		CLARE, MI 48617
Assessment Unit:	CITY OF CLARE	Assessing Officer / Equalization Director:	EDITH K. HUNTER, ASSR.
School District:	CLARE		202 W. FIFTH STREET
			CLARE, MI 48617-1490

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$7,300	\$52,900	\$52,900	\$45,600
2010	\$7,300	\$50,100	\$50,100	\$42,800
2011	\$7,100	\$45,900	\$45,900	\$38,800
TAXABLE VALUE				
2009	\$4,546	\$50,146	\$50,146	\$45,600
2010	\$4,532	\$49,995	\$49,995	\$45,463
2011	\$4,609	\$45,900	\$45,900	\$41,291

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0606**
DELTA COUNTY
BAY DE NOC TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21-003-274-017-30	Property Owner:	ROBERT & RUTH GIFFORD
Classification:	REAL		5847 CO 513 T ROAD
County:	DELTA COUNTY		RAPID RIVER, MI 49878
Assessment Unit:	BAY DE NOC TWP.	Assessing Officer / Equalization Director:	GINNY DAHLIN, ASSR.
School District:	RAPID RIVER		8173 SWEDE 13TH ROAD
			RAPID RIVER, MI 49878

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$376	\$376	\$376
TAXABLE VALUE				
2011	\$0	\$376	\$376	\$376

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0667**
EATON COUNTY
BROOKFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	150-090-017-090-00	Property Owner:	PAUL J. FEENY BUILDING SPECIALTIES
Classification:	PERSONAL		6958 BROOKFIELD ROAD
County:	EATON COUNTY		CHARLOTTE, MI 48813
Assessment Unit:	BROOKFIELD TWP.	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				
2009	\$0	\$19,000	\$19,000	\$19,000
2010	\$0	\$17,120	\$17,120	\$17,120
TAXABLE VALUE				
2009	\$0	\$19,000	\$19,000	\$19,000
2010	\$0	\$17,120	\$17,120	\$17,120

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0668**
EATON COUNTY
CARMEL TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-100-090-300-024-00	Property Owner:	GREG'S CARPET & VEHICLE SERVICES
Classification:	PERSONAL		726 N. STINE ROAD
County:	EATON COUNTY		CHARLOTTE, MI 48813
Assessment Unit:	CARMEL TWP.	Assessing Officer / Equalization Director:	RANDY L. JEWELL, ASSR.
School District:	CHARLOTTE		128 WEDGEWOOD DRIVE
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$620	\$620	\$620
2010	\$0	\$2,970	\$2,970	\$2,970
TAXABLE VALUE				
2009	\$0	\$620	\$620	\$620
2010	\$0	\$2,970	\$2,970	\$2,970

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0681**
**EATON COUNTY
CITY OF CHARLOTTE**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-200-090-001-222-00	Property Owner:	BAUGHMAN MANOR BED & BREAKFAST
Classification:	PERSONAL		218 N. COCHRAN STREET
County:	EATON COUNTY		CHARLOTTE, MI 48813
Assessment Unit:	CITY OF CHARLOTTE	Assessing Officer / Equalization Director:	RANDY L. JEWELL, ASSR.
School District:	CHARLOTTE		111 E. LAWRENCE AVENUE
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,270	\$2,270	\$2,270
2010	\$0	\$3,170	\$3,170	\$3,170
TAXABLE VALUE				
2009	\$0	\$2,270	\$2,270	\$2,270
2010	\$0	\$3,170	\$3,170	\$3,170

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0682**
**EATON COUNTY
CITY OF CHARLOTTE**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-200-090-001-221-00	Property Owner:	CRYSTAL CLEAN CLEANING SERVICE INC.
Classification:	PERSONAL		775 W. SEMINARY STREET
County:	EATON COUNTY		CHARLOTTE, MI 48813
Assessment Unit:	CITY OF CHARLOTTE	Assessing Officer / Equalization Director:	RANDY L. JEWELL, ASSR.
School District:	CHARLOTTE		111 E. LAWRENCE AVENUE
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$1,140	\$1,140	\$1,140
TAXABLE VALUE				
2010	\$0	\$1,140	\$1,140	\$1,140

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0683**
EATON COUNTY
CITY OF CHARLOTTE

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-200-090-001-224-00	Property Owner:	EMERALD REALTY & DEVELOPMENT LLC
Classification:	PERSONAL		111 N. BOSTWICK STREET
County:	EATON COUNTY		CHARLOTTE, MI 48813
Assessment Unit:	CITY OF CHARLOTTE	Assessing Officer / Equalization Director:	RANDY L. JEWELL, ASSR.
School District:	CHARLOTTE		111 E. LAWRENCE AVENUE
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,540	\$2,540	\$2,540
2010	\$0	\$2,340	\$2,340	\$2,340
TAXABLE VALUE				
2009	\$0	\$2,540	\$2,540	\$2,540
2010	\$0	\$2,340	\$2,340	\$2,340

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0684**
EATON COUNTY
CITY OF CHARLOTTE

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 23-200-090-001-223-00 Classification: PERSONAL County: EATON COUNTY Assessment Unit: CITY OF CHARLOTTE School District: CHARLOTTE</p>	<p>Property Owner: LEGACY PARKE PARTNERS 2501 COOLIDGE RD., STE. 501 EAST LANSING, MI 48823</p> <p>Assessing Officer / Equalization Director: RANDY L. JEWELL, ASSR. 111 E. LAWRENCE AVENUE CHARLOTTE, MI 48813</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$53,650	\$53,650	\$53,650
2010	\$0	\$49,320	\$49,320	\$49,320
 TAXABLE VALUE				
2009	\$0	\$53,650	\$53,650	\$53,650
2010	\$0	\$49,320	\$49,320	\$49,320

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

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 28, 2011

Docket Number: 154-11-0669

EATON COUNTY

EATON RAPIDS TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	120-090-024-024-00	Property Owner:	LE CHAT GOURMET LLC
Classification:	PERSONAL		11874 BUNKER HWY.
County:	EATON COUNTY		EATON RAPIDS, MI 48827
Assessment Unit:	EATON RAPIDS TWP.	Assessing Officer / Equalization Director:	WAYNE M. GRIFFITH, ASSR.
School District:	EATON RAPIDS		11660 BELL OAK ROAD
			WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$7,920	\$7,920	\$7,920
2010	\$0	\$11,480	\$11,480	\$11,480
TAXABLE VALUE				
2009	\$0	\$7,920	\$7,920	\$7,920
2010	\$0	\$11,480	\$11,480	\$11,480

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0670**
EATON COUNTY
EATON RAPIDS TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	120-090-026-150-01	Property Owner:	MICHIGAN RUNNER SERVICE INC.
Classification:	PERSONAL		PO BOX 266
County:	EATON COUNTY		EATON RAPIDS, MI 48827
Assessment Unit:	EATON RAPIDS TWP.	Assessing Officer / Equalization Director:	WAYNE M. GRIFFITH, ASSR.
School District:	EATON RAPIDS		11660 BELL OAK ROAD
			WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$550	\$550	\$550
2010	\$0	\$490	\$490	\$490
TAXABLE VALUE				
2009	\$0	\$550	\$550	\$550
2010	\$0	\$490	\$490	\$490

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0671**
EATON COUNTY
HAMLIN TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	160-090-009-038-02	Property Owner:	CHARLES W. GATLIN
Classification:	PERSONAL		5197 DURFEE ROAD
County:	EATON COUNTY		EATON RAPIDS, MI 48827
Assessment Unit:	HAMLIN TWP.	Assessing Officer / Equalization Director:	SANDRA K. OSBORN, ASSR.
School District:	EATON RAPIDS		414 S. COCHRAN AVENUE
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$370	\$370	\$370
2010	\$0	\$370	\$370	\$370
TAXABLE VALUE				
2009	\$0	\$370	\$370	\$370
2010	\$0	\$370	\$370	\$370

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0672**
EATON COUNTY
HAMLIN TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	160-090-014-034-00	Property Owner:	MICHIGAN BUILDERS
Classification:	PERSONAL		6555 TUCKER ROAD
County:	EATON COUNTY		EATON RAPIDS, MI 48827
Assessment Unit:	HAMLIN TWP.	Assessing Officer / Equalization Director:	SANDRA K. OSBORN, ASSR.
School District:	EATON RAPIDS		414 S. COCHRAN AVENUE
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$570	\$570	\$570
2010	\$0	\$520	\$520	\$520
TAXABLE VALUE				
2009	\$0	\$570	\$570	\$570
2010	\$0	\$520	\$520	\$520

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0673**
EATON COUNTY
HAMLIN TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 160-090-015-064-02 Classification: PERSONAL County: EATON COUNTY Assessment Unit: HAMLIN TWP. School District: EATON RAPIDS</p>	<p>Property Owner: TERRY EATON BUILDER 9200 MEADOW LANE EATON RAPIDS, MI 48827 Assessing Officer / Equalization Director: SANDRA K. OSBORN, ASSR. 414 S. COCHRAN AVENUE CHARLOTTE, MI 48813</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$9,330	\$9,330	\$9,330
2010	\$0	\$9,410	\$9,410	\$9,410
 TAXABLE VALUE				
2009	\$0	\$9,330	\$9,330	\$9,330
2010	\$0	\$9,410	\$9,410	\$9,410

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0674**
EATON COUNTY
KALAMO TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 090-090-001-085-00 Classification: PERSONAL County: EATON COUNTY Assessment Unit: KALAMO TWP. School District: MAPLE VALLEY</p>	<p>Property Owner: JEFF'S GUN SITE LLC 1163 N. BRADLEY ROAD CHARLOTTE, MI 48813 Assessing Officer / Equalization Director: WAYNE M. GRIFFITH, ASSR. 11660 BELL OAK ROAD WEBBERVILLE, MI 48892</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$6,200	\$6,200	\$6,200
2010	\$0	\$5,680	\$5,680	\$5,680
 TAXABLE VALUE				
2009	\$0	\$6,200	\$6,200	\$6,200
2010	\$0	\$5,680	\$5,680	\$5,680

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0675**
EATON COUNTY
ONEIDA TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	030-090-013-005-00	Property Owner:	BRIGHT START EARLY LEARNING CENTER PLLC
Classification:	PERSONAL		5564 E. SAGINAW HWY.
County:	EATON COUNTY		GRAND LEDGE, MI 48837
Assessment Unit:	ONEIDA TWP.	Assessing Officer / Equalization Director:	DONALD F. COOLEY, ASSR.
School District:	GRAND LEDGE		11041 ONEIDA ROAD, BOX 37
			GRAND LEDGE, MI 48837

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$7,440	\$7,440	\$7,440
2010	\$0	\$8,070	\$8,070	\$8,070
TAXABLE VALUE				
2009	\$0	\$7,440	\$7,440	\$7,440
2010	\$0	\$8,070	\$8,070	\$8,070

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0676**
EATON COUNTY
ONEIDA TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 030-090-001-070-00 Classification: PERSONAL County: EATON COUNTY Assessment Unit: ONEIDA TWP. School District: GRAND LEDGE</p>	<p>Property Owner: COOMES LANDSCAPE SERVICE 5799 N. RIVER HWY. GRAND LEDGE, MI 48837 Assessing Officer / Equalization Director: DONALD F. COOLEY, ASSR. 11041 ONEIDA ROAD, BOX 37 GRAND LEDGE, MI 48837</p>
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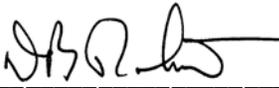
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$5,550	\$5,550	\$5,550
2010	\$0	\$4,980	\$4,980	\$4,980
 TAXABLE VALUE				
2009	\$0	\$5,550	\$5,550	\$5,550
2010	\$0	\$4,980	\$4,980	\$4,980

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.

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0677**
EATON COUNTY
SUNFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 010-090-026-016-00 Classification: PERSONAL County: EATON COUNTY Assessment Unit: SUNFIELD TWP. School District: MAPLE VALLEY</p>	<p>Property Owner: PLUMB CRAZY PLUMBING LLC 9915 N. SHAYTOWN ROAD MULLIKEN, MI 48861 Assessing Officer / Equalization Director: BRENDA L. GIBBS, ASSR. 3286 E. EATON HWY. SUNFIELD, MI 48890</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2009	\$0	\$4,700	\$4,700	\$4,700
2010	\$0	\$4,120	\$4,120	\$4,120
 TAXABLE VALUE				
2009	\$0	\$4,700	\$4,700	\$4,700
2010	\$0	\$4,120	\$4,120	\$4,120

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0678**
**EATON COUNTY
SUNFIELD TWP.**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	011-090-011-001-00	Property Owner:	RIVER INN ADULT FOSTER CARE
Classification:	PERSONAL		241 GRAND LEDGE HWY.
County:	EATON COUNTY		SUNFIELD, MI 48890
Assessment Unit:	SUNFIELD TWP.	Assessing Officer / Equalization Director:	BRENDA L. GIBBS, ASSR.
School District:	LAKEWOOD		3286 E. EATON HWY.
			SUNFIELD, MI 48890

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$29,460	\$29,460	\$29,460
2010	\$0	\$29,690	\$29,690	\$29,690
TAXABLE VALUE				
2009	\$0	\$29,460	\$29,460	\$29,460
2010	\$0	\$29,690	\$29,690	\$29,690

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0679**
**EATON COUNTY
SUNFIELD TWP.**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	011-090-002-170-00	Property Owner:	SUNFIELD PARK APARTMENTS
Classification:	PERSONAL		PO BOX 799
County:	EATON COUNTY		CEDAR SPRINGS, MI 49319
Assessment Unit:	SUNFIELD TWP.	Assessing Officer / Equalization Director:	BRENDA L. GIBBS, ASSR.
School District:	LAKEWOOD		3286 E. EATON HWY.
			SUNFIELD, MI 48890

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,470	\$2,470	\$2,470
2010	\$0	\$2,470	\$2,470	\$2,470
TAXABLE VALUE				
2009	\$0	\$2,470	\$2,470	\$2,470
2010	\$0	\$2,470	\$2,470	\$2,470

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0680**
**EATON COUNTY
WINDSOR TWP.**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	081-090-632-030-00	Property Owner:	PROSTAGE LLC
Classification:	PERSONAL		418 W. JEFFERSON STREET
County:	EATON COUNTY		DIMONDALE, MI 48821
Assessment Unit:	WINDSOR TWP.	Assessing Officer / Equalization Director:	PETER J. PRESTON, ASSR.
School District:	HOLT		405 W. JEFFERSON
			DIMONDALE, MI 48821

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$13,440	\$13,440	\$13,440
2010	\$0	\$11,910	\$11,910	\$11,910
TAXABLE VALUE				
2009	\$0	\$13,440	\$13,440	\$13,440
2010	\$0	\$11,910	\$11,910	\$11,910

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0877**
**GENESEE COUNTY
CITY OF FLINT**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant 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-19857-9	Property Owner:	DELL EQUIPMENT FUNDING LP
Classification:	PERSONAL		1 DELL WAY RR1-35
County:	GENESEE COUNTY		ROUND ROCK, TX 78682
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	CARMEN-AINSWORTH		1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$6,400	\$6,400	\$6,400
TAXABLE VALUE				
2011	\$0	\$6,400	\$6,400	\$6,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0878**
**GENESEE COUNTY
CITY OF FLINT**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant 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-15771-6	Property Owner:	COMPUTER SCIENCES CORPORATION
Classification:	PERSONAL		3170 FAIRVIEW PARK DRIVE
County:	GENESEE COUNTY		FALLS CHURCH, VA 22042
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$49,800	\$76,500	\$76,500	\$26,700
TAXABLE VALUE				
2010	\$49,800	\$76,500	\$76,500	\$26,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0879**
**GENESEE COUNTY
CITY OF FLINT**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant 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-29731-3	Property Owner:	G-TECH CORPORATION
Classification:	PERSONAL		10 MEMORIAL BLVD.
County:	GENESEE COUNTY		PROVIDENCE, RI 02903
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$154,700	\$158,300	\$158,300	\$3,600
TAXABLE VALUE				
2010	\$154,700	\$158,300	\$158,300	\$3,600

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0430**
GRAND TRAVERSE COUNTY
PENINSULA TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-11-900-151-00	Property Owner:	BRYE ESTATE VINEYARD & WINERY
Classification:	PERSONAL		3309 BLUE WATER ROAD
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49686
Assessment Unit:	PENINSULA TWP.	Assessing Officer / Equalization Director:	SALLY A. AKERLEY, ASSR.
School District:	TRAVERSE CITY		13235 CENTER ROAD
			TRAVERSE CITY, MI 49686

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$147,010	\$147,010	\$147,010
2010	\$0	\$137,910	\$137,910	\$137,910
2011	\$0	\$128,500	\$128,500	\$128,500
TAXABLE VALUE				
2009	\$0	\$147,010	\$147,010	\$147,010
2010	\$0	\$137,910	\$137,910	\$137,910
2011	\$0	\$128,500	\$128,500	\$128,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0688**
INGHAM COUNTY
STOCKBRIDGE TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-16-16-08-300-013	Property Owner:	JAMES L. SWITZENBERG JR.
Classification:	REAL		3923 STILLSON ROAD
County:	INGHAM COUNTY		STOCKBRIDGE, MI 49285
Assessment Unit:	STOCKBRIDGE TWP.	Assessing Officer / Equalization Director:	ELIZABETH A. TOBIAS, ASSR.
School District:	STOCKBRIDGE		1204 LENORE AVENUE
			LANSING, MI 48910

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$29,100	\$112,472	\$112,472	\$83,372
2010	\$30,100	\$103,262	\$103,262	\$73,162
2011	\$21,950	\$86,825	\$86,825	\$64,875
TAXABLE VALUE				
2009	\$24,901	\$108,273	\$108,273	\$83,372
2010	\$24,286	\$103,262	\$103,262	\$78,976
2011	\$21,950	\$86,825	\$86,825	\$64,875

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0607**
KENT COUNTY
ALPINE TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-09-26-200-601	Property Owner:	ALPINE AVENUE GOLF CENTER
Classification:	REAL		1207 BUTH DRIVE
County:	KENT COUNTY		COMSTOCK PARK, MI 49321
Assessment Unit:	ALPINE TWP.	Assessing Officer / Equalization Director:	ELIZABETH A. KEELING, ASSR.
School District:	KENOWA HILLS		5255 ALPINE AVENUE N.W
			COMSTOCK PARK, MI 49321

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$35,400	\$35,400	\$35,400	\$0
2010	\$38,500	\$38,500	\$38,500	\$0
2011	\$71,000	\$71,000	\$71,000	\$0
TAXABLE VALUE				
2009	\$535	\$17,602	\$17,602	\$17,067
2010	\$533	\$17,549	\$17,549	\$17,016
2011	\$542	\$30,048	\$30,048	\$29,506

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0902**
LIVINGSTON COUNTY
CITY OF BRIGHTON

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4718-99-003-070	Property Owner:	MANUFACTURER SERVICES
Classification:	PERSONAL		1611 N. I-35E, STE. 428
County:	LIVINGSTON COUNTY		CARROLLTON, TX 75006-8616
Assessment Unit:	CITY OF BRIGHTON	Assessing Officer / Equalization Director:	KATHLEEN A. LUPI, ASSR.
School District:	BRIGHTON		200 N. FIRST STREET
			BRIGHTON, MI 48116-1268

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$54,510	\$70,880	\$70,880	\$16,370
TAXABLE VALUE				
2011	\$54,510	\$70,880	\$70,880	\$16,370

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0880**
MACOMB COUNTY
BRUCE TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-01-90-020-025	Property Owner:	JOHN CARLO INC.
Classification:	PERSONAL		45000 RIVER RIDGE DRIVE
County:	MACOMB COUNTY		CLINTON TWP., MI 48038
Assessment Unit:	BRUCE TWP.	Assessing Officer / Equalization Director:	LISA C. GRIFFIN, ASSR.
School District:	ROMEO		223 E. GATES
			ROMEO, MI 48065

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$1,340,170	\$0	\$0	(\$1,340,170)
TAXABLE VALUE				
2011	\$1,340,170	\$0	\$0	(\$1,340,170)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0608**
MONROE COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5802-800-465-004	Property Owner:	MIRACLE SALON & SPA
Classification:	PERSONAL		6634 SUMMERFIELD ROAD
County:	MONROE COUNTY		TEMPERANCE, MI 48182
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	CHRISTOPHER R. RENIUS, ASSR.
School District:	BEDFORD		8100 JACKMAN
			TEMPERANCE, MI 48182

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$13,955	\$13,955	\$13,955
TAXABLE VALUE				
2011	\$0	\$13,955	\$13,955	\$13,955

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0881**
NEWAYGO COUNTY
CITY OF FREMONT

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 62-50-43-063-500 Classification: PERSONAL County: NEWAYGO COUNTY Assessment Unit: CITY OF FREMONT School District: FREMONT</p>	<p>Property Owner: ARIZANT HEALTHCARE INC. PO BOX 4900 DEPT 575 SCOTTSDALE, AZ 85261-4900 Assessing Officer / Equalization Director: JOANN PIERCE HUNT, ASSR. 101 E. MAIN STREET FREMONT, MI 49412</p>
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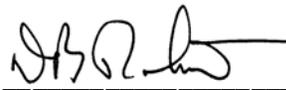
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$1,500	\$1,500	\$1,500
 TAXABLE VALUE				
2011	\$0	\$1,500	\$1,500	\$1,500

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0907**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-99-00-005-099	Property Owner:	MANUFACTURER SERVICES
Classification:	PERSONAL		1611 N. I-35E, STE. 428
County:	OAKLAND COUNTY		CARROLLTON, TX 75006-8616
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$3,380	\$23,790	\$23,790	\$20,410
TAXABLE VALUE				
2011	\$3,380	\$23,790	\$23,790	\$20,410

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0915**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-99-00-003-016	Property Owner:	ARIZANT HEALTHCARE INC.
Classification:	PERSONAL		PO BOX 4900 DEPT. 575
County:	OAKLAND COUNTY		SCOTTSDALE, AZ 85261-4900
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	CLARENCEVILLE		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$6,380	\$6,380	\$6,380
TAXABLE VALUE				
2011	\$0	\$6,380	\$6,380	\$6,380

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0916**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-99-82-306-680	Property Owner:	THI OF MICHIGAN AT DETROIT LLC
Classification:	PERSONAL		12 CADILLAC DRIVE, STE 360
County:	OAKLAND COUNTY		BRENTWOOD, TN 37027
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$12,780	\$12,780	\$12,780
TAXABLE VALUE				
2011	\$0	\$12,780	\$12,780	\$12,780

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0609**
OAKLAND COUNTY
WEST BLOOMFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	X-99-00-003-022	Property Owner:	OAKLAND FAMILY DENTISTRY
Classification:	PERSONAL		7125 ORCHARD LAKE RD, # 310
County:	OAKLAND COUNTY		WEST BLOOMFIELD, MI 48322
Assessment Unit:	WEST BLOOMFIELD TWP.	Assessing Officer / Equalization Director:	LISA ANN HOBART, ASSR.
School District:	FARMINGTON		4550 WALNUT LAKE ROAD
			WEST BLOOMFIELD, MI 48325-0130

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$39,860	\$96,820	\$96,820	\$56,960
TAXABLE VALUE				
2010	\$39,860	\$96,820	\$96,820	\$56,960

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0610**
OAKLAND COUNTY
WEST BLOOMFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	X-99-00-010-038	Property Owner:	CHARTER FITNESS
Classification:	PERSONAL		7380 HAGGERTY
County:	OAKLAND COUNTY		WEST BLOOMFIELD, MI 48322
Assessment Unit:	WEST BLOOMFIELD TWP.	Assessing Officer / Equalization Director:	LISA ANN HOBART, ASSR.
School District:	WALLED LAKE		4550 WALNUT LAKE ROAD
			WEST BLOOMFIELD, MI 48325-0130

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$12,500	\$250,820	\$250,820	\$238,320
TAXABLE VALUE				
2010	\$12,500	\$250,820	\$250,820	\$238,320

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0612**
OAKLAND COUNTY
WEST BLOOMFIELD TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	X-99-00-004-036	Property Owner:	STONE'S FINE JEWELRY
Classification:	PERSONAL		6881 ORCHARD LAKE ROAD
County:	OAKLAND COUNTY		WEST BLOOMFIELD, MI 48322
Assessment Unit:	WEST BLOOMFIELD TWP.	Assessing Officer / Equalization Director:	LISA ANN HOBART, ASSR.
School District:	WEST BLOOMFIELD		4550 WALNUT LAKE ROAD
			WEST BLOOMFIELD, MI 48325-0130

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$4,380	\$15,610	\$15,610	\$11,230
TAXABLE VALUE				
2010	\$4,380	\$15,610	\$15,610	\$11,230

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0613**
**SAINT CLAIR COUNTY
CITY OF MARYSVILLE**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-03-999-7026-000	Property Owner:	VFS FINANCING INC.
Classification:	PERSONAL		PO BOX 3649
County:	SAINT CLAIR COUNTY		DANBURY, CT 06813-3649
Assessment Unit:	CITY OF MARYSVILLE	Assessing Officer / Equalization Director:	ANN M. RATLIFF, ASSR.
School District:	MARYSVILLE		1111 DELAWARE AVE., BOX 389
			MARYSVILLE, MI 48040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$4,600	\$4,600	\$4,600
TAXABLE VALUE				
2011	\$0	\$4,600	\$4,600	\$4,600

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0882**
**SAINT CLAIR COUNTY
CITY OF PORT HURON**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-06-999-0049-000	Property Owner:	ARIZANT HEALTHCARE INC.
Classification:	PERSONAL		PO BOX 4900 DEPT 575
County:	SAINT CLAIR COUNTY		SCOTTSDALE, AZ 85261-4900
Assessment Unit:	CITY OF PORT HURON	Assessing Officer / Equalization Director:	CAROL ANN LOPICCOLO, ASSR.
School District:	PORT HURON		100 MCMORRAN BOULEVARD
			PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$4,700	\$4,700	\$4,700
TAXABLE VALUE				
2011	\$0	\$4,700	\$4,700	\$4,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0614**
TUSCOLA COUNTY
WATERTOWN TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	021-033-000-3700-01	Property Owner:	ROBERT KETTLER
Classification:	REAL		1000 APOLLO BEACH BLVD., #204
County:	TUSCOLA COUNTY		APOLLO BEACH, FL 33572
Assessment Unit:	WATERTOWN TWP.	Assessing Officer / Equalization Director:	DEBORAH K. VALENTINE, ASSR.
School District:	MILLINGTON		P.O. BOX 39
			FOSTORIA, MI 48435

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$0	\$2,900	\$2,900	\$2,900
2010	\$0	\$2,900	\$2,900	\$2,900
TAXABLE VALUE				
2009	\$0	\$2,900	\$2,900	\$2,900
2010	\$0	\$2,900	\$2,900	\$2,900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0107**
WASHTENAW COUNTY
CITY OF YPSILANTI

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-99-01-209-600	Property Owner:	TCF EQUIPMENT FINANCE INC.
Classification:	PERSONAL		11100 WAYZATA BLVD., # 801
County:	WASHTENAW COUNTY		MINNETONKA, MN 55305
Assessment Unit:	CITY OF YPSILANTI	Assessing Officer / Equalization Director:	DOUGLAS M. SHAW, ASSR.
School District:	YPSILANTI		ONE S. HURON STREET
			YPSILANTI, MI 48197

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$181,500	\$0	\$0	(\$181,500)
2010	\$163,400	\$0	\$0	(\$163,400)
2011	\$163,400	\$0	\$0	(\$163,400)
TAXABLE VALUE				
2009	\$181,500	\$0	\$0	(\$181,500)
2010	\$163,400	\$0	\$0	(\$163,400)
2011	\$163,400	\$0	\$0	(\$163,400)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0908**
WASHTENAW COUNTY
LIMA TWP.

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	G-99-90-400-033	Property Owner:	FINANCIAL PACIFIC LEASING LLC
Classification:	PERSONAL		3455 S. 344TH WAY, SUITE 300
County:	WASHTENAW COUNTY		AUBURN, WA 98001
Assessment Unit:	LIMA TWP.	Assessing Officer / Equalization Director:	BRYAN A. RENIUS, ASSR.
School District:	DEXTER		P.O. BOX 59
			CHELSEA, MI 48118

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$24,475	\$35,850	\$35,850	\$11,375

TAXABLE VALUE				
2011	\$24,475	\$35,850	\$35,850	\$11,375

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0909**
**WASHTENAW COUNTY
SUPERIOR TWP.**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	J-99-60-650-070	Property Owner:	NAVITAS LEAS CORPORATION
Classification:	PERSONAL		1909 ROUTE 70 EAST, STE. 302
County:	WASHTENAW COUNTY		CHERRY HILL, NJ 08003-4501
Assessment Unit:	SUPERIOR TWP.	Assessing Officer / Equalization Director:	DIANE S. AHO, ASSR.
School District:	YPSILANTI		3040 N. PROSPECT ROAD
			YPSILANTI, MI 48198

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$12,100	\$12,100	\$12,100
2011	\$0	\$8,900	\$8,900	\$8,900
TAXABLE VALUE				
2010	\$0	\$12,100	\$12,100	\$12,100
2011	\$0	\$8,900	\$8,900	\$8,900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-10-1955**
WAYNE COUNTY
CITY OF ALLEN PARK

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	30-999-00-2380-000	Property Owner:	FORD MOTOR COMPANY
Classification:	PERSONAL		1 AMERICAN ROAD, ROOM 714
County:	WAYNE COUNTY		DEARBORN, MI 48126
Assessment Unit:	CITY OF ALLEN PARK	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER, ASSR.
School District:	MELVINDALE		16850 SOUTHFIELD ROAD
			ALLEN PARK, MI 48101

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$31,027,900	\$19,105,100	\$19,105,100	(\$11,922,800)
TAXABLE VALUE				
2008	\$31,027,900	\$19,105,100	\$19,105,100	(\$11,922,800)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 28, 2011**

Docket Number: **154-11-0889**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on September 27, 2011, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21980796.40	Property Owner:	AT&T MOBILITY LLC
Classification:	REAL		909 CHESTNUT ST., RM 36-M1
County:	WAYNE COUNTY		ST. LOUIS, MO 63101
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	\$72,750	\$0	\$0	(\$72,750)
TAXABLE VALUE				
2010	\$72,750	\$0	\$0	(\$72,750)

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

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

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

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



Douglas B. Roberts
Chairperson

