

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 May 14, 2012

Docket Number: 154-12-0177  
ALLEGAN COUNTY  
CITY OF HOLLAND

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-50-53-130-369	Property Owner:	MINORITY ALLIANCE CAPITAL LLC
Classification:	PERSONAL		6960 ORCHARD LAKE, STE. 306
County:	ALLEGAN COUNTY		WEST BLOOMFIELD, MI 48322
Assessment Unit:	CITY OF HOLLAND	Assessing Officer / Equalization Director:	DAVID VANDERHEIDE, ASSR.
School District:	HAMILTON		270 RIVER AVENUE
			HOLLAND, MI 49423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$1,400	\$1,400	\$1,400
<b>TAXABLE VALUE</b>				
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 May 14, 2012**

Docket Number: **154-12-0250**  
**ALLEGAN COUNTY**  
**CITY OF HOLLAND**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-50-53-090-010	Property Owner:	IPCS WIRELESS INC.
Classification:	PERSONAL		PO BOX 12913
County:	ALLEGAN COUNTY		SHAWNEE MISSION, KS 66282
Assessment Unit:	CITY OF HOLLAND	Assessing Officer / Equalization Director:	DAVID VANDERHEIDE, ASSR.
School District:	HAMILTON		270 RIVER AVENUE
			HOLLAND, MI 49423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$4,100	\$17,700	\$17,700	\$13,600
<b>TAXABLE VALUE</b>				
2011	\$4,100	\$17,700	\$17,700	\$13,600

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).

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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0194**  
**CRAWFORD COUNTY**  
**CITY OF GRAYLING**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	070-990-013-004-00	Property Owner:	GRAYLING DENTAL PC
Classification:	PERSONAL		POP BOX 606
County:	CRAWFORD COUNTY		GRAYLING, MI 49738
Assessment Unit:	CITY OF GRAYLING	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC, ASSR.
School District:	CRAWFORD-AUSABLE		P.O. BOX 549
			GRAYLING, MI 49738

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$18,200	\$32,400	\$32,400	\$14,200
<b>TAXABLE VALUE</b>				
2012	\$18,200	\$32,400	\$32,400	\$14,200

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0196**  
**CRAWFORD COUNTY**  
**CITY OF GRAYLING**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20-070-990-002-031-00	Property Owner:	DFC OF GRAYLING LLC
Classification:	PERSONAL		PO DRAWER 665
County:	CRAWFORD COUNTY		GRAYLING, MI 49738
Assessment Unit:	CITY OF GRAYLING	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC, ASSR.
School District:	CRAWFORD-AUSABLE		P.O. BOX 549
			GRAYLING, MI 49738

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$28,400	\$28,400	\$28,400
<b>TAXABLE VALUE</b>				
2012	\$0	\$28,400	\$28,400	\$28,400

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 May 14, 2012**

Docket Number: **154-12-0222**  
**DELTA COUNTY**  
**CITY OF ESCANABA**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21-051-390-2930-303-006	Property Owner:	UP ENTERPRISES LLC
Classification:	REAL		1505 N. LINCOLN ROAD
County:	DELTA COUNTY		ESCANABA, MI 49829
Assessment Unit:	CITY OF ESCANABA	Assessing Officer / Equalization Director:	DAINA NORDEN, ASSR.
School District:	ESCANABA		P.O. BOX 948
			ESCANABA, MI 49829

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$6,410	\$10,451	\$10,451	\$4,041
<b>TAXABLE VALUE</b>				
2011	\$6,410	\$9,662	\$9,662	\$3,252

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0214**  
**IONIA COUNTY**  
**PORTLAND TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	34-140-013-000-020-40	Property Owner:	PETER & BEVERLY NURENBERG
Classification:	REAL		11452 GOODWIN ROAD
County:	IONIA COUNTY		WESTPHALIA, MI 48894
Assessment Unit:	PORTLAND TWP.	Assessing Officer / Equalization Director:	ANN R. THOMPSON, ASSR.
School District:	PEWAMO WESTPHALIA		8265 JACKSON ROAD
			LAKE ODESSA, MI 48849

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$16,000	\$192,100	\$192,100	\$176,100
2011	\$16,000	\$185,200	\$185,200	\$169,200
<b>TAXABLE VALUE</b>				
2010	\$16,000	\$192,100	\$192,100	\$176,100
2011	\$16,000	\$185,200	\$185,200	\$169,200

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 May 14, 2012**

Docket Number: **154-12-0251**  
**JACKSON COUNTY**  
**CITY OF JACKSON**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant 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-260960000	Property Owner:	ZIMMERMAN FUEL DIST.
Classification:	PERSONAL		2200 ENTERPRISE DRIVE
County:	JACKSON COUNTY		JACKSON, MI 49203
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	DAVID W. TAYLOR, ASSR.
School District:	JACKSON		161 W. MICHIGAN
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$900	\$6,000	\$6,000	\$5,100
2011	\$900	\$5,600	\$5,600	\$4,700
2012	\$900	\$5,300	\$5,300	\$4,400
<b>TAXABLE VALUE</b>				
2010	\$900	\$6,000	\$6,000	\$5,100
2011	\$900	\$5,600	\$5,600	\$4,700
2012	\$900	\$5,300	\$5,300	\$4,400

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 May 14, 2012**

Docket Number: **154-12-0256**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-338	Property Owner:	JAVA GYM LLC
Classification:	PERSONAL		2211 E. BELTLINE AVE. NE, # C
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	FOREST HILLS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$7,500	\$83,500	\$83,500	\$76,000
<b>TAXABLE VALUE</b>				
2012	\$7,500	\$83,500	\$83,500	\$76,000

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 May 14, 2012**

Docket Number: **154-12-0257**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-03-72-642-150	Property Owner:	KEEBLER COMPANY
Classification:	PERSONAL		PO BOX 06019
County:	KENT COUNTY		CHICAGO, IL 60606
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GODWIN HEIGHTS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$35,886,600	\$36,112,300	\$36,112,300	\$225,700
<b>TAXABLE VALUE</b>				
2012	\$35,886,600	\$36,112,300	\$36,112,300	\$225,700

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 May 14, 2012**

Docket Number: **154-12-0258**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-534	Property Owner:	CUTTING EDGE EXCAVATING
Classification:	PERSONAL		4159 48TH AVENUE
County:	KENT COUNTY		HUDSONVILLE, MI 49426
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$58,300	\$75,000	\$75,000	\$16,700
<b>TAXABLE VALUE</b>				
2012	\$58,300	\$75,000	\$75,000	\$16,700

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 May 14, 2012**

Docket Number: **154-12-0260**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-653	Property Owner:	HOME CARE OF MICHIGAN INC. 1633 FAIRLANE CIRCLE, # 200 ALLEN PARK, MI 48101
Classification:	PERSONAL	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR. 300 MONROE, NW GRAND RAPIDS, MI 49503
County:	KENT COUNTY		
Assessment Unit:	CITY OF GRAND RAPIDS		
School District:	GRAND RAPIDS		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$23,600	\$23,600	\$23,600
<b>TAXABLE VALUE</b>				
2012	\$0	\$23,600	\$23,600	\$23,600

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0261**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-110-761	Property Owner:	LITERARY LIFE BOOKSTORE & MORE INC.
Classification:	PERSONAL		758 WEALTHY STREET SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$12,700	\$10,200	\$10,200	(\$2,500)
<b>TAXABLE VALUE</b>				
2012	\$12,700	\$10,200	\$10,200	(\$2,500)

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 May 14, 2012**

Docket Number: **154-12-0262**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-585	Property Owner:	RUG DOCTOR INC.
Classification:	PERSONAL		4701 OLD SHEPARD PLACE
County:	KENT COUNTY		PLANO, TX 75093
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$2,900	\$2,900	\$2,900
2011	\$0	\$3,600	\$3,600	\$3,600
<b>TAXABLE VALUE</b>				
2010	\$0	\$2,900	\$2,900	\$2,900
2011	\$0	\$3,600	\$3,600	\$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 May 14, 2012**

Docket Number: **154-12-0263**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-655	Property Owner:	ZEICHMAN MFG. INC.
Classification:	PERSONAL		1060 KEN O SHA IND. DRIVE SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$0	\$491,600	\$491,600	\$491,600
<b>TAXABLE VALUE</b>				
2012	\$0	\$491,600	\$491,600	\$491,600

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 May 14, 2012**

Docket Number: **154-12-0201**  
**KENT COUNTY**  
**PLAINFIELD TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-022	Property Owner:	EVEREST INSTITUTE
Classification:	PERSONAL		6 HUTTON CENTER DRIVE, #400
County:	KENT COUNTY		SANTA ANA, CA 92707-5764
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$668,100	\$590,700	\$590,700	(\$77,400)
<b>TAXABLE VALUE</b>				
2011	\$668,100	\$590,700	\$590,700	(\$77,400)

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 May 14, 2012**

Docket Number: **154-12-0202**  
**KENT COUNTY**  
**PLAINFIELD TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-084	Property Owner:	METROPCS
Classification:	PERSONAL		100 CONGRESS AVENUE
County:	KENT COUNTY		AUSTIN, TX 78701
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	ROCKFORD		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$11,800	\$14,600	\$14,600	\$2,800
<b>TAXABLE VALUE</b>				
2012	\$11,800	\$14,600	\$14,600	\$2,800

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 May 14, 2012**

Docket Number: **154-12-0210**  
**KENT COUNTY**  
**PLAINFIELD TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-021-593	Property Owner:	AFENDOULIS CLEANERS
Classification:	PERSONAL		1138 MICHIGAN ST. NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49503-1910
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$2,600	\$1,300	\$1,300	(\$1,300)
<b>TAXABLE VALUE</b>				
2012	\$2,600	\$1,300	\$1,300	(\$1,300)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0211**  
**KENT COUNTY**  
**PLAINFIELD TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-308	Property Owner:	POTESTIVO & ASSOCIATES PC
Classification:	PERSONAL		3280 E. BELTLINE CT. NE, #200
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$3,900	\$2,700	\$2,700	(\$1,200)
<b>TAXABLE VALUE</b>				
2012	\$3,900	\$2,700	\$2,700	(\$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 May 14, 2012**

Docket Number: **154-12-0212**  
**KENT COUNTY**  
**PLAINFIELD TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-021-934	Property Owner:	WASH TIME COIN LAUNDRY
Classification:	PERSONAL		4410 PLAINFIELD AVE. NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$12,700	\$9,700	\$9,700	(\$3,000)
<b>TAXABLE VALUE</b>				
2012	\$12,700	\$9,700	\$9,700	(\$3,000)

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 May 14, 2012**

Docket Number: **154-12-0223**  
**KENT COUNTY**  
**PLAINFIELD TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-647	Property Owner:	CUSTOM SALES & MARKETING INC.
Classification:	PERSONAL		6355 BELMONT AVE. NE, # 100
County:	KENT COUNTY		BELMONT, MI 49306
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	ROCKFORD		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$10,000	\$12,600	\$12,600	\$2,600
<b>TAXABLE VALUE</b>				
2012	\$10,000	\$12,600	\$12,600	\$2,600

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 May 14, 2012**

Docket Number: **154-12-0197**  
**LIVINGSTON COUNTY**  
**BRIGHTON TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-99-100-774	Property Owner:	NANOVERE TECHNOLOGIES LLC
Classification:	PERSONAL		4023 S. OLD US 23, STE. 101
County:	LIVINGSTON COUNTY		BRIGHTON, MI 48114
Assessment Unit:	BRIGHTON TWP.	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI, ASSR.
School District:	BRIGHTON		4363 BUNO ROAD
			BRIGHTON, MI 48114

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$470	\$1,190	\$1,190	\$720
<b>TAXABLE VALUE</b>				
2012	\$470	\$1,190	\$1,190	\$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 May 14, 2012**

Docket Number: **154-12-0213**  
**MACOMB COUNTY**  
**BRUCE TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	27-01-90-029-061	Property Owner:	KLOCHKO EQUIPMENT RENTAL INC.
Classification:	PERSONAL		2782 CORBIN AVENUE
County:	MACOMB COUNTY		MELVINDALE, MI 48122
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$21,100	\$21,100	\$21,100
<b>TAXABLE VALUE</b>				
2012	\$0	\$21,100	\$21,100	\$21,100

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 May 14, 2012**

Docket Number: **154-12-0266**  
**MACOMB COUNTY**  
**CITY OF STERLING HEIGHTS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-96-000-000-140  
Classification: PERSONAL  
County: MACOMB COUNTY  
Assessment Unit: CITY OF STERLING HEIGHTS  
  
School District: UTICA

Property Owner:  
ARBITRON INC.  
9705 PATUXENT WOODS DR.  
COLUMBIA, MD 21046-1572  
  
Assessing Officer / Equalization Director:  
MATTHEW J. SCHMIDT, ASSR.  
40555 UTICA ROAD, BOX 8009  
STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$3,750	\$3,750	\$3,750
<b>TAXABLE VALUE</b>				
2012	\$0	\$3,750	\$3,750	\$3,750

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 May 14, 2012**

Docket Number: **154-12-0224**  
**MACOMB COUNTY**  
**CLINTON TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-47-209-952	Property Owner:	VHS CHILDREN'S HOSPITAL OF MI INC.
Classification:	PERSONAL		14400 METCALF AVENUE
County:	MACOMB COUNTY		OVERLAND PARK, KS 66223
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	CHIPPEWA VALLEY		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$256,400	\$256,400	\$256,400
<b>TAXABLE VALUE</b>				
2011	\$0	\$256,400	\$256,400	\$256,400

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 May 14, 2012**

Docket Number: **154-12-0264**  
**MACOMB COUNTY**  
**CLINTON TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-48-090-041	Property Owner:	GOLFTEC LAKESIDE
Classification:	PERSONAL		384 BRIAN LANE
County:	MACOMB COUNTY		HIGHLAND PARK, MI 60035
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	CHIPPEWA VALLEY		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2010	\$0	\$7,300	\$7,300	\$7,300
2011	\$0	\$6,400	\$6,400	\$6,400
<b>TAXABLE VALUE</b>				
2010	\$0	\$7,300	\$7,300	\$7,300
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 May 14, 2012**

Docket Number: **154-12-0265**  
**MACOMB COUNTY**  
**CLINTON TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-40-700-422	Property Owner:	DA VITA DIALYSIS CLINTON TWP #2211 #6232
Classification:	PERSONAL		PO BOX 2076
County:	MACOMB COUNTY		TACOMA, WA 98401-2076
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	CHIPPEWA VALLEY		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$158,000	\$197,800	\$197,800	\$39,800
<b>TAXABLE VALUE</b>				
2011	\$158,000	\$197,800	\$197,800	\$39,800

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 May 14, 2012**

Docket Number: **154-12-0225**  
**MECOSTA COUNTY**  
**CHIPPEWA TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	54-03-016-005-750	Property Owner:	GORDON & JOANN PENNOCK
Classification:	REAL		PO BOX 41
County:	MECOSTA COUNTY		CHIPPEWA LAKE, MI 49320
Assessment Unit:	CHIPPEWA TWP.	Assessing Officer / Equalization Director:	EARL G. SPALO, ASSR.
School District:	CHIPPEWA HILLS		13450 N. SPRUCE AVENUE
			BITELY, MI 49309

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$10,900	\$33,700	\$33,700	\$22,800
2011	\$10,000	\$32,800	\$32,800	\$22,800
2012	\$10,000	\$32,800	\$32,800	\$22,800
<b>TAXABLE VALUE</b>				
2010	\$5,210	\$28,098	\$28,098	\$22,888
2011	\$5,298	\$28,575	\$28,575	\$23,277
2012	\$5,441	\$29,346	\$29,346	\$23,905

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0057**  
**MIDLAND COUNTY**  
**CITY OF MIDLAND**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-11-05-608	Property Owner:	KEY EQUIPMENT FINANCE INC.
Classification:	PERSONAL		PO BOX 22055
County:	MIDLAND COUNTY		ALBANY, NY 12201
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	REID A. DUFORD, ASSR.
School District:	MIDLAND		333 W. ELLSWORTH STREET
			MIDLAND, MI 48640-5132

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$62,800	\$780	\$780	(\$62,020)
2011	\$30,900	\$200	\$200	(\$30,700)
<b>TAXABLE VALUE</b>				
2010	\$62,800	\$780	\$780	(\$62,020)
2011	\$30,900	\$200	\$200	(\$30,700)

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 May 14, 2012**

Docket Number: **154-12-0226**  
**MISSAUKEE COUNTY**  
**LAKE TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	57-009-002-003-00	Property Owner:	CORY L. & RACHEL R. ROGERS TRUST
Classification:	REAL		7200 W. WHITE BIRCH AVENUE
County:	MISSAUKEE COUNTY		LAKE CITY, MI 49651
Assessment Unit:	LAKE TWP.	Assessing Officer / Equalization Director:	TIM P. CAIRNS, ASSR.
School District:	LAKE CITY		P.O. BOX 550
			LAKE CITY, MI 49651

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$158,600	\$169,000	\$169,000	\$10,400
<b>TAXABLE VALUE</b>				
2012	\$158,600	\$169,000	\$169,000	\$10,400

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 May 14, 2012**

Docket Number: **154-12-0227**  
**MISSAUKEE COUNTY**  
**LAKE TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	57-009-007-003-00	Property Owner:	THOMAS & EVELYN L. BURNS
Classification:	REAL		1460 CRANBERRY COURT
County:	MISSAUKEE COUNTY		WIXOM, MI 48393
Assessment Unit:	LAKE TWP.	Assessing Officer / Equalization Director:	TIM P. CAIRNS, ASSR.
School District:	LAKE CITY		P.O. BOX 550
			LAKE CITY, MI 49651

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$48,500	\$58,500	\$58,500	\$10,000
<b>TAXABLE VALUE</b>				
2012	\$43,650	\$52,550	\$52,550	\$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 May 14, 2012**

Docket Number: **154-12-0228**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-02-14-14-126-002	Property Owner:	PONTIAC OSTEOPATHIC HOSPITAL
Classification:	REAL		50 N. PERRY
County:	OAKLAND COUNTY		PONTIAC, MI 48342
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	VICTOR J. BENNETT, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$168,860	\$168,860	\$168,860
<b>TAXABLE VALUE</b>				
2010	\$0	\$168,860	\$168,860	\$168,860

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0123**  
**OAKLAND COUNTY**  
**CITY OF ROYAL OAK**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-99-00-003-096	Property Owner:	DELUXE MEDIA CREATIVE SERVICES INC.
Classification:	PERSONAL		5433 FERNWOOD AVENUE
County:	OAKLAND COUNTY		LOS ANGELES, CA 90027
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 WILLIAMS STREET
			ROYAL OAK, MI 48068

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2010	\$266,030	\$200,000	\$200,000	(\$66,030)
<b>TAXABLE VALUE</b>				
2010	\$266,030	\$200,000	\$200,000	(\$66,030)

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 May 14, 2012**

Docket Number: **154-12-0229**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-269-580	Property Owner:	DELPHI AUTOMOTIVE SYSTEMS LLC
Classification:	PERSONAL		PO BOX 5082
County:	OAKLAND COUNTY		TROY, MI 48007
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$414,730	\$429,370	\$429,370	\$14,640
<b>TAXABLE VALUE</b>				
2011	\$414,730	\$429,370	\$429,370	\$14,640

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0230**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-392-700	Property Owner:	IAN EDMUNDS
Classification:	PERSONAL		333 ELMWOOD, STE. C
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$7,580	\$7,580	\$7,580
<b>TAXABLE VALUE</b>				
2011	\$0	\$7,580	\$7,580	\$7,580

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 May 14, 2012**

Docket Number: **154-12-0231**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-252-200	Property Owner:	NORDSTROM INC.
Classification:	PERSONAL		PO BOX 2229
County:	OAKLAND COUNTY		SEATTLE, WA 98111
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2011	\$3,884,480	\$3,964,410	\$3,964,410	\$79,930

<b>TAXABLE VALUE</b>				
2011	\$3,884,480	\$3,964,410	\$3,964,410	\$79,930

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0232**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-365-860	Property Owner:	PERSONAL ENDODONTICS PC
Classification:	PERSONAL		5877 LIVERNOIS, STE. 106
County:	OAKLAND COUNTY		TROY, MI 48098
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$70,390	\$124,750	\$124,750	\$54,360
<b>TAXABLE VALUE</b>				
2011	\$70,390	\$124,750	\$124,750	\$54,360

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 May 14, 2012**

Docket Number: **154-12-0233**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-390-760	Property Owner:	SOFTWARE INFORMATION SYSTEMS LLC
Classification:	PERSONAL		455 PARK PLACE, STE. 301
County:	OAKLAND COUNTY		LEXINGTON, KY 40511-1830
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$7,210	\$17,790	\$17,790	\$10,580
<b>TAXABLE VALUE</b>				
2012	\$7,210	\$17,790	\$17,790	\$10,580

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 May 14, 2012**

Docket Number: **154-12-0234**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-256-140	Property Owner:	SYSTEM TECHNOLOGY GROUP INC.
Classification:	PERSONAL		3155 W. BIG BEAVER, STE. 220
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$35,560	\$37,920	\$37,920	\$2,360
<b>TAXABLE VALUE</b>				
2011	\$35,560	\$37,920	\$37,920	\$2,360

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 May 14, 2012**

Docket Number: **154-12-0235**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-372-500	Property Owner:	PROTECTION ONE ALARM MONITORING INC.
Classification:	PERSONAL		1035 N. 3RD STREET, STE. 101
County:	OAKLAND COUNTY		LAWRENCE, KS 66044
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	WARREN CONSOLIDATED		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$47,850	\$32,090	\$32,090	(\$15,760)
<b>TAXABLE VALUE</b>				
2010	\$47,850	\$32,090	\$32,090	(\$15,760)

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 May 14, 2012**

Docket Number: **154-12-0267**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-340-700	Property Owner:	LION RESOURCES INC.
Classification:	PERSONAL		79 MADISON AVENUE
County:	OAKLAND COUNTY		NEW YORK, NY 10016
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$24,430	\$52,760	\$52,760	\$28,330
2011	\$24,000	\$145,510	\$145,510	\$121,510
2012	\$30,000	\$257,960	\$257,960	\$227,960
<b>TAXABLE VALUE</b>				
2010	\$24,430	\$52,760	\$52,760	\$28,330
2011	\$24,000	\$145,510	\$145,510	\$121,510
2012	\$30,000	\$257,960	\$257,960	\$227,960

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 May 14, 2012**

Docket Number: **154-12-0268**  
**OAKLAND COUNTY  
CITY OF TROY**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-354-140	Property Owner:	SOMERSET OPHTHALMOLOGY PC
Classification:	PERSONAL		2877 CROOKS B
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$28,580	\$39,210	\$39,210	\$10,630
2011	\$25,950	\$36,460	\$36,460	\$10,510
<b>TAXABLE VALUE</b>				
2010	\$28,580	\$39,210	\$39,210	\$10,630
2011	\$25,950	\$36,460	\$36,460	\$10,510

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 May 14, 2012**

Docket Number: **154-11-1784**  
**OTTAWA COUNTY**  
**ALLENDALE TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-09-26-100-081	Property Owner:	PINNACLE VENTURES LLC
Classification:	REAL		1000 FRONT STREET NW
County:	OTTAWA COUNTY		GRAND RAPIDS, MI 49504
Assessment Unit:	ALLENDALE TWP.	Assessing Officer / Equalization Director:	MARSHA L. IVERSON, ASSR.
School District:	ALLENDALE		6676 LAKE MICHIGAN DRIVE, BOX 539
			ALLENDALE, MI 49401

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$53,900	\$0	\$0	(\$53,900)
2010	\$50,300	\$0	\$0	(\$50,300)
2011	\$50,300	\$0	\$0	(\$50,300)
<b>TAXABLE VALUE</b>				
2009	\$45,309	\$0	\$0	(\$45,309)
2010	\$45,173	\$0	\$0	(\$45,173)
2011	\$45,940	\$0	\$0	(\$45,940)

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 May 14, 2012**

Docket Number: **154-12-0182**  
**OTTAWA COUNTY**  
**CITY OF HOLLAND**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-50-65-130-368	Property Owner:	MINORITY ALLIANCE CAPITAL LLC
Classification:	PERSONAL		6960 ORCHARD LAKE, STE. 306
County:	OTTAWA COUNTY		WEST BLOOMFIELD, MI 48322
Assessment Unit:	CITY OF HOLLAND	Assessing Officer / Equalization Director:	DAVID VANDERHEIDE, ASSR.
School District:	HOLLAND		270 S. RIVER AVENUE, CITY HALL
			HOLLAND, MI 49423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$111,200	\$111,200	\$111,200
<b>TAXABLE VALUE</b>				
2010	\$0	\$111,200	\$111,200	\$111,200

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 May 14, 2012**

Docket Number: **154-12-0198**  
**OTTAWA COUNTY  
CITY OF HOLLAND**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-50-65-030-549	Property Owner:	COMCAST OF MI LLC
Classification:	PERSONAL		1 COMCAST CENTER, 32ND FL.
County:	OTTAWA COUNTY		PHILADELPHIA, PA 19103
Assessment Unit:	CITY OF HOLLAND	Assessing Officer / Equalization Director:	DAVID VANDERHEIDE, ASSR.
School District:	HOLLAND		270 S. RIVER AVENUE, CITY HALL
			HOLLAND, MI 49423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$34,000	\$34,000	\$34,000
<b>TAXABLE VALUE</b>				
2011	\$0	\$34,000	\$34,000	\$34,000

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 May 14, 2012**

Docket Number: **154-11-1206**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21991282.00	Property Owner:	PVS NOLWOOD CHEMICALS INC.
Classification:	PERSONAL		10900 HARPER
County:	WAYNE COUNTY		DETROIT, MI 48213
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)
<b>ASSESSED VALUE</b>				
2009	\$1,093,130	\$29,310	\$29,310	(\$1,063,820)
2010	\$1,202,440	\$30,640	\$30,640	(\$1,171,800)
2011	\$0	\$33,130	\$33,130	\$33,130
<b>TAXABLE VALUE</b>				
2009	\$1,093,130	\$29,310	\$29,310	(\$1,063,820)
2010	\$1,202,440	\$30,640	\$30,640	(\$1,171,800)
2011	\$0	\$33,130	\$33,130	\$33,130

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 May 14, 2012**

Docket Number: **154-11-1207**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22995253.02	Property Owner:	PVS NOLWOOD CHEMICALS INC.
Classification:	PERSONAL		10900 HARPER
County:	WAYNE COUNTY		DETROIT, MI 48213
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)
<b>ASSESSED VALUE</b>				
2009	\$1,275,360	\$915,530	\$915,530	(\$359,830)
2010	\$1,402,900	\$881,750	\$881,750	(\$521,150)
2011	\$1,543,190	\$1,169,900	\$1,169,900	(\$373,290)
<b>TAXABLE VALUE</b>				
2009	\$1,275,360	\$915,530	\$915,530	(\$359,830)
2010	\$1,402,900	\$881,750	\$881,750	(\$521,150)
2011	\$1,543,190	\$1,169,900	\$1,169,900	(\$373,290)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued May 14, 2012**

Docket Number: **154-12-0061**  
**WAYNE COUNTY**  
**CITY OF HARPER WOODS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-42-999-00-1520-010	Property Owner:	LAKE POINTE INSURANCE SERVICES
Classification:	PERSONAL		20844 HARPER AVENUE, # 101
County:	WAYNE COUNTY		HARPER WOODS, MI 48225
Assessment Unit:	CITY OF HARPER WOODS	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	GROSSE POINTE		400 MONROE, SUITE 600
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$2,300	\$300	\$300	(\$2,000)
<b>TAXABLE VALUE</b>				
2011	\$2,300	\$300	\$300	(\$2,000)

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 May 14, 2012**

Docket Number: **154-12-0062**  
**WAYNE COUNTY**  
**CITY OF HARPER WOODS**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	999-00-0695-012	Property Owner:	MANUFACTURER SERVICES/WELLS FARGO NA
Classification:	PERSONAL		1611 N. I-35E, STE. 428
County:	WAYNE COUNTY		CARROLLTON, TX 75006-8616
Assessment Unit:	CITY OF HARPER WOODS	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	HARPER WOODS		400 MONROE, SUITE 600
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$16,400	\$16,400	\$16,400
<b>TAXABLE VALUE</b>				
2011	\$0	\$16,400	\$16,400	\$16,400

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 May 14, 2012**

Docket Number: **154-11-2277**  
**WAYNE COUNTY**  
**CITY OF WOODHAVEN**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-59-999-00-0981-001	Property Owner:	SCHNEIDER NATIONAL CARRIERS INC.
Classification:	PERSONAL		PO BOX 2545
County:	WAYNE COUNTY		GREEN BAY, WI 54306
Assessment Unit:	CITY OF WOODHAVEN	Assessing Officer / Equalization Director:	CHRISTINE L. KUHN, ASSR.
School District:	WOODHAVEN		21869 WEST ROAD
			WOODHAVEN, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$125,900	\$205,300	\$205,300	\$79,400
2010	\$116,200	\$188,200	\$188,200	\$72,000
<b>TAXABLE VALUE</b>				
2009	\$125,900	\$205,300	\$205,300	\$79,400
2010	\$116,200	\$188,200	\$188,200	\$72,000

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 May 14, 2012**

Docket Number: **154-12-0269**  
**WAYNE COUNTY**  
**HURON TWP.**

The State Tax Commission, at a meeting held on May 14, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-75-999-00-0990-000	Property Owner:	PARKWAY SERVICES
Classification:	PERSONAL		2876 TYLER
County:	WAYNE COUNTY		YPSILANTI, MI 48198
Assessment Unit:	HURON TWP.	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	HURON		22950 HURON RIVER DRIVE
			NEW BOSTON, MI 48164

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$3,000	\$3,000	\$3,000
2011	\$0	\$2,700	\$2,700	\$2,700
<b>TAXABLE VALUE</b>				
2010	\$0	\$3,000	\$3,000	\$3,000
2011	\$0	\$2,700	\$2,700	\$2,700

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

