

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 March 3, 2014**

Docket Number: **154-13-0941**
ALLEGAN COUNTY
OTSEGO TWP.

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	0317-025-075-00	Property Owner:	AUTOZONE #2142
Classification:	REAL		SUITE 1
County:	ALLEGAN COUNTY		6249 SOUTH EAST STREET
Assessment Unit:	OTSEGO TWP.	Assessing Officer / Equalization Director:	INDIANAPOLIS, IN 46227
School District:	OTSEGO		PATRICK T. COUCH, ASSR.
			400 N. 16TH STREET
			OTSEGO, MI 49078

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$121,700	\$260,600	\$260,600	\$138,900
2012	\$121,700	\$234,300	\$234,300	\$112,600
2013	\$123,500	\$252,500	\$252,500	\$129,000
TAXABLE VALUE				
2011	\$43,471	\$234,809	\$234,809	\$191,338
2012	\$44,644	\$234,300	\$234,300	\$189,656
2013	\$45,715	\$239,923	\$239,923	\$194,208

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0942**
ALLEGAN COUNTY
OTSEGO TWP.

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	0317-025-075-10	Property Owner:	AUTOZONE #2142
Classification:	REAL		SUITE I
County:	ALLEGAN COUNTY		6249 SOUTH EAST STREET
Assessment Unit:	OTSEGO TWP.	Assessing Officer / Equalization Director:	INDIANAPOLIS, IN 46227
School District:	OTSEGO		PATRICK T. COUCH, ASSR.
			400 N. 16TH STREET
			OTSEGO, MI 49078

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$260,600	\$121,700	\$121,700	(\$138,900)
2012	\$234,300	\$121,700	\$121,700	(\$112,600)
2013	\$252,500	\$123,500	\$123,500	(\$129,000)
TAXABLE VALUE				
2011	\$234,809	\$43,471	\$43,471	(\$191,338)
2012	\$234,300	\$44,644	\$44,644	(\$189,656)
2013	\$239,923	\$45,715	\$45,715	(\$194,208)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0943**
**BRANCH COUNTY
COLDWATER TWP.**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12-070-009-100-005-06	Property Owner:	DOUGLAS & JANEIL TRALL
Classification:	REAL		593 N UNION CITY ROAD
County:	BRANCH COUNTY		COLDWATER, MI 49036
Assessment Unit:	COLDWATER TWP.	Assessing Officer / Equalization Director:	RUSSELL E. SILER, ASSR.
School District:	COLDWATER		319 SPRAGUE ROAD
			COLDWATER, MI 49036

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$8,400	\$21,900	\$21,900	\$13,500
2012	\$8,400	\$21,900	\$21,900	\$13,500
2013	\$8,400	\$21,900	\$21,900	\$13,500
TAXABLE VALUE				
2011	\$2,116	\$5,001	\$5,001	\$2,885
2012	\$2,173	\$5,136	\$5,136	\$2,963
2013	\$2,225	\$5,259	\$5,259	\$3,034

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0885**
CRAWFORD COUNTY
FREDERIC TWP.

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20-031-026-003-160-00	Property Owner:	KENNETH J. FRALEY
Classification:	REAL		11400 BARAGA
County:	CRAWFORD COUNTY		TAYLOR, MI 48180
Assessment Unit:	FREDERIC TWP.	Assessing Officer / Equalization Director:	LEE C. RILEY, ASSR.
School District:	CRAWFORD-AUSABLE		P.O. BOX 78
			FREDERIC, MI 49733

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$40,000	\$48,100	\$48,100	\$8,100
2012	\$39,000	\$47,100	\$47,100	\$8,100
2013	\$36,800	\$44,900	\$44,900	\$8,100
TAXABLE VALUE				
2011	\$40,000	\$48,100	\$48,100	\$8,100
2012	\$39,000	\$47,100	\$47,100	\$8,100
2013	\$36,800	\$44,900	\$44,900	\$8,100

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 March 3, 2014**

Docket Number: **154-13-0676**
**GENESEE COUNTY
CITY OF BURTON**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-30-751-001	Property Owner:	AMERICAN TOWERS
Classification:	REAL		P.O. BOX 723597
County:	GENESEE COUNTY		ATLANTA, GA 31139
Assessment Unit:	CITY OF BURTON	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR, ASSR.
School District:	CARMEN-AINSWORTH		4303 S. CENTER ROAD
			BURTON, MI 48519

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$50,000	\$50,000	\$50,000
2013	\$0	\$50,000	\$50,000	\$50,000
TAXABLE VALUE				
2012	\$0	\$50,000	\$50,000	\$50,000
2013	\$0	\$50,000	\$50,000	\$50,000

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 March 3, 2014**

Docket Number: **154-13-0678**
GENESEE COUNTY
CITY OF BURTON

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-30-751-002	Property Owner:	AT&T MOBILITY LLC
Classification:	REAL		RM 36-M-01
County:	GENESEE COUNTY		909 CHESTNUT
Assessment Unit:	CITY OF BURTON	Assessing Officer / Equalization Director:	ST. LOUIS, MO 63101
School District:	CARMEN-AINSWORTH		VACANT R-0000 ASSESSOR, ASSR.
			4303 S. CENTER ROAD
			BURTON, MI 48519

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0680**
GENESEE COUNTY
CITY OF BURTON

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-80-622-913	Property Owner:	AT&T MOBILITY LLC
Classification:	PERSONAL		RM 36-M-01
County:	GENESEE COUNTY		909 CHESTNUT
Assessment Unit:	CITY OF BURTON	Assessing Officer / Equalization Director:	ST. LOUIS, MO 63101
School District:	CARMEN-AINSWORTH		VACANT R-0000 ASSESSOR, ASSR.
			4303 S. CENTER ROAD
			BURTON, MI 48519

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$49,800	\$49,800	\$49,800
TAXABLE VALUE				
2013	\$0	\$49,800	\$49,800	\$49,800

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 March 3, 2014**

Docket Number: **154-13-0675**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	30-00-300-066	Property Owner:	AMERICAN TOWERS, INC. MI#274756
Classification:	REAL		ATTN: VALORIE HAMILTON
County:	GENESEE COUNTY		P.O. BOX 723597
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	ATLANTA, GA 31139
School District:	CARMEN-AINSWORTH		WILLIAM E. FOWLER, ASSR.
			1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$50,000	\$0	\$0	(\$50,000)
2013	\$50,000	\$0	\$0	(\$50,000)
TAXABLE VALUE				
2012	\$50,000	\$0	\$0	(\$50,000)
2013	\$50,000	\$0	\$0	(\$50,000)

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 March 3, 2014**

Docket Number: **154-13-0677**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	30-00-300-069	Property Owner:	AT&T MOBILITY LLC
Classification:	REAL		ATTN: PROPERTY TAX DEPT.
County:	GENESEE COUNTY		909 CHESTNUT ST., RM 36-M-01
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	ST. LOUIS, MO 63101
School District:	FLINT		WILLIAM E. FOWLER, ASSR.
			1101 S. SAGINAW STREET
			FLINT, MI 48502

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0679**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant 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-00294-1	Property Owner:	AT&T MOBILITY LLC
Classification:	PERSONAL		RM 36-M-01
County:	GENESEE COUNTY		909 CHESTNUT ST.
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	ST. LOUIS, MO 63101
School District:	FLINT		WILLIAM E. FOWLER, ASSR.
			1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$49,800	\$0	\$0	(\$49,800)
TAXABLE VALUE				
2013	\$49,800	\$0	\$0	(\$49,800)

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 March 3, 2014**

Docket Number: **154-13-0944**
KALAMAZOO COUNTY
BRADY TWP.

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	39-15-16-100-024	Property Owner:	LARRY & MARY BURR
Classification:	REAL		606 MILLARD ST.
County:	KALAMAZOO COUNTY		THREE RIVERS, MI 49093
Assessment Unit:	BRADY TWP.	Assessing Officer / Equalization Director:	BENJAMIN A. BROUSSEAU, ASSR.
School District:	VICKSBURG		P.O. BOX 20
			VICKSBURG, MI 49097

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$77,100	\$92,100	\$92,100	\$15,000
2012	\$72,700	\$87,700	\$87,700	\$15,000
2013	\$80,600	\$95,600	\$95,600	\$15,000
TAXABLE VALUE				
2011	\$74,952	\$89,952	\$89,952	\$15,000
2012	\$72,700	\$87,700	\$87,700	\$15,000
2013	\$74,444	\$89,804	\$89,804	\$15,360

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 March 3, 2014**

Docket Number: **154-13-0268**
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	04-03-025-350	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	MACOMB COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			TERI L. SOCIA, ASSR.
School District:	SOUTH LAKE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$9,800	\$9,800	\$9,800
TAXABLE VALUE				
2013	\$0	\$9,800	\$9,800	\$9,800

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 March 3, 2014**

Docket Number: **154-13-0945**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant 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	Property Owner:	ARBITRON, INC.
Classification:	PERSONAL		DEPT. 8035
County:	MACOMB COUNTY		9705 PATUXENT WOODS DR.
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	COLUMBIA, MD 21046-1572
School District:	UTICA		DWAYNE G. MCLACHLAN, ASSR.
			40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,250	\$2,250	\$2,250
TAXABLE VALUE				
2013	\$0	\$2,250	\$2,250	\$2,250

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0946**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-96-000-000-303
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF STERLING HEIGHTS

School District: WARREN CONSOLIDATED

Property Owner:
DELL EQUIPMENT FUNDING LP
ATTN: PROPERTY TAX DEPT.
ONE DELL WAY, RR1-35
ROUND ROCK, TX 78682

Assessing Officer / Equalization Director:
DWAYNE G. MCLACHLAN, ASSR.
40555 UTICA ROAD, BOX 8009
STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$157,700	\$165,100	\$165,100	\$7,400
TAXABLE VALUE				
2013	\$157,700	\$165,100	\$165,100	\$7,400

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 March 3, 2014**

Docket Number: **154-13-0545**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-009-104	Property Owner:	TIMEPAYMENT CORP
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,590	\$2,590	\$2,590
TAXABLE VALUE				
2013	\$0	\$2,590	\$2,590	\$2,590

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0948**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-097-285	Property Owner:	TOYOTA MOTOR CREDIT CORPORATION
Classification:	PERSONAL		CORPORATE TAX DEPT N F 24
County:	OAKLAND COUNTY		19001 S WESTERN AVENUE
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	TORRENCE, CA 90501
School District:	PONTIAC		MICHEAL R. LOHMEIER, ASSR.
			1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$45,570	\$56,750	\$56,750	\$11,180
TAXABLE VALUE				
2013	\$45,570	\$56,750	\$56,750	\$11,180

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0949**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-013-167	Property Owner:	IBC PRECISION INC.
Classification:	PERSONAL		2715 PALDAN DR.
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$100,060	\$100,060	\$100,060
TAXABLE VALUE				
2013	\$0	\$100,060	\$100,060	\$100,060

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0962**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-002-148	Property Owner:	YOUR SOURCE MANAGEMENT
Classification:	PERSONAL		69 SQUIRREL CT.
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	AVONDALE		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$19,540	\$28,690	\$28,690	\$9,150
2012	\$20,070	\$25,030	\$25,030	\$4,960
2013	\$20,550	\$22,240	\$22,240	\$1,690
TAXABLE VALUE				
2011	\$19,540	\$28,690	\$28,690	\$9,150
2012	\$20,070	\$25,030	\$25,030	\$4,960
2013	\$20,550	\$22,240	\$22,240	\$1,690

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0963**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 02-99-00-009-033 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF AUBURN HILLS School District: AVONDALE</p>	<p>Property Owner: SBS CORPORATION 2700 AUBURN CT. AUBURN HILLS, MI 48326</p> <p>Assessing Officer / Equalization Director: MICHEAL R. LOHMEIER, ASSR. 1827 N. SQUIRREL ROAD AUBURN HILLS, MI 48326</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$48,310	\$85,770	\$85,770	\$37,460
2012	\$78,510	\$109,990	\$109,990	\$31,480
2013	\$80,040	\$105,790	\$105,790	\$25,750
TAXABLE VALUE				
2011	\$48,310	\$85,770	\$85,770	\$37,460
2012	\$78,510	\$109,990	\$109,990	\$31,480
2013	\$80,040	\$105,790	\$105,790	\$25,750

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 March 3, 2014**

Docket Number: **154-13-0547**
OAKLAND COUNTY
CITY OF BIRMINGHAM

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-99-00-008-135	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF BIRMINGHAM	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			DAVID M. HIEBER, ASSR.
School District:	BIRMINGHAM		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$14,140	\$14,140	\$14,140
TAXABLE VALUE				
2013	\$0	\$14,140	\$14,140	\$14,140

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0548**
OAKLAND COUNTY
CITY OF BLOOMFIELD HILLS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12-99-00-011-056	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF BLOOMFIELD HILLS	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
School District:	BLOOMFIELD HILLS		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$7,515	\$7,515	\$7,515
TAXABLE VALUE				
2013	\$0	\$7,515	\$7,515	\$7,515

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0950**
**OAKLAND COUNTY
CITY OF CLAWSON**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-99-00-012-059	Property Owner:	TIMEPAYMENT CORP
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF CLAWSON	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			DAVID M. HIEBER, ASSR.
School District:	CLAWSON CITY		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$4,430	\$4,430	\$4,430
TAXABLE VALUE				
2013	\$0	\$4,430	\$4,430	\$4,430

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0549**
**OAKLAND COUNTY
CITY OF FARMINGTON**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20-99-00-009-058	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF FARMINGTON	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
School District:	FARMINGTON		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0550**
**OAKLAND COUNTY
CITY OF FERNDALE**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	24-99-00-007-095	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			DAVID M. HIEBER, ASSR.
School District:	FERNDALE		2500 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$4,990	\$4,990	\$4,990
TAXABLE VALUE				
2013	\$0	\$4,990	\$4,990	\$4,990

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0951**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-00-013-078	Property Owner:	FCS AUTOMOTIVE INTERNATIONAL INC
Classification:	PERSONAL		31800 RESEARCH PARK DR.
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$14,840	\$14,840	\$14,840
TAXABLE VALUE				
2013	\$0	\$14,840	\$14,840	\$14,840

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0952**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-00-013-065	Property Owner:	RICHARD ROSENBERG
Classification:	PERSONAL		26393 DEQUINDRE
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	MADISON		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$500	\$4,430	\$4,430	\$3,930
TAXABLE VALUE				
2013	\$500	\$4,430	\$4,430	\$3,930

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 March 3, 2014**

Docket Number: **154-13-0558**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-011-160	Property Owner:	GLOBUS MEDICAL INC.
Classification:	PERSONAL		P.O. BOX 59365
County:	OAKLAND COUNTY		SCHAUMBURG, IL 60159-0365
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$10,560	\$10,560	\$10,560
TAXABLE VALUE				
2013	\$0	\$10,560	\$10,560	\$10,560

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0559**
**OAKLAND COUNTY
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	64-99-00-007-140	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$16,330	\$16,330	\$16,330
TAXABLE VALUE				
2013	\$0	\$16,330	\$16,330	\$16,330

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0560**
**OAKLAND COUNTY
CITY OF ROCHESTER**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	68-99-00-009-063	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF ROCHESTER	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			DAVID M. HIEBER, ASSR.
School District:	ROCHESTER		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$8,465	\$8,465	\$8,465
TAXABLE VALUE				
2013	\$0	\$8,465	\$8,465	\$8,465

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0561**
**OAKLAND COUNTY
CITY OF ROYAL OAK**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-99-00-007-197	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 S. WILLIAMS STREET
			ROYAL OAK, MI 48067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$8,875	\$8,875	\$8,875
TAXABLE VALUE				
2013	\$0	\$8,875	\$8,875	\$8,875

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0953**
OAKLAND COUNTY
CITY OF ROYAL OAK

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-72-25-04-380-020	Property Owner:	BRONISLAW STRZYZEWSKI
Classification:	REAL		1118 W. 13 MILE ROAD
County:	OAKLAND COUNTY		ROYAL OAK, MI 48073-2413
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 S. WILLIAMS STREET
			ROYAL OAK, MI 48067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$18,340	\$55,270	\$55,270	\$36,930
2013	\$18,510	\$57,060	\$57,060	\$38,550
TAXABLE VALUE				
2012	\$18,340	\$55,270	\$55,270	\$36,930
2013	\$18,510	\$56,590	\$56,590	\$38,080

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0562**
OAKLAND COUNTY
CITY OF SOUTH LYON

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-99-00-011-026	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF SOUTH LYON	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,740	\$2,740	\$2,740
TAXABLE VALUE				
2013	\$0	\$2,740	\$2,740	\$2,740

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0954**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-78-042-113	Property Owner:	MAHINDRA SATYAM
Classification:	PERSONAL		300 GALLERIA OFFICENTR #104
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$3,630	\$3,630	\$3,630
TAXABLE VALUE				
2013	\$0	\$3,630	\$3,630	\$3,630

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0563**
OAKLAND COUNTY
CITY OF WALLED LAKE

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	92-99-00-013-021	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF WALLED LAKE	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$3,265	\$3,265	\$3,265
TAXABLE VALUE				
2013	\$0	\$3,265	\$3,265	\$3,265

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0955**
OAKLAND COUNTY
CITY OF WIXOM

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-01-889-083	Property Owner:	KS & C INDUSTRIES
Classification:	PERSONAL		2750 S. HANLEY ROAD
County:	OAKLAND COUNTY		ST. LOUIS, MO 63143
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,330	\$2,330	\$2,330
TAXABLE VALUE				
2013	\$0	\$2,330	\$2,330	\$2,330

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0964**
OAKLAND COUNTY
CITY OF WIXOM

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-005-168	Property Owner:	PACIFIC RIM CAPITAL INC.
Classification:	PERSONAL		15 ENTERPRISE, SUITE 400
County:	OAKLAND COUNTY		ALISO VIEJO, CA 92656
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$5,670	\$8,260	\$8,260	\$2,590
TAXABLE VALUE				
2011	\$5,670	\$8,260	\$8,260	\$2,590

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0961**
OAKLAND COUNTY
ORION TWP.

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	O 99-00-400-612	Property Owner:	PACIFIC RIM CAPITAL INC
Classification:	PERSONAL		15 ENTERPRISE STE 400
County:	OAKLAND COUNTY		ALISO VIEJO, CA 92656
Assessment Unit:	ORION TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAKE ORION		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$13,460	\$16,790	\$16,790	\$3,330
TAXABLE VALUE				
2011	\$13,460	\$16,790	\$16,790	\$3,330

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0956**
TUSCOLA COUNTY
CITY OF CARO

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 79-050-500-438-0400-00 Classification: REAL County: TUSCOLA COUNTY Assessment Unit: CITY OF CARO School District: CARO</p>	<p>Property Owner: RESEARCH MANAGEMENT INC. PO BOX 67 ADA, MI 49301</p> <p>Assessing Officer / Equalization Director: WALTER M. SCHLICHTING, ASSR. 125 W. LINCOLN STREET STE. 200 CARO, MI 48723</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$7,000	\$7,000	\$7,000
2012	\$0	\$6,200	\$6,200	\$6,200
2013	\$0	\$5,600	\$5,600	\$5,600
TAXABLE VALUE				
2011	\$0	\$7,000	\$7,000	\$7,000
2012	\$0	\$6,200	\$6,200	\$6,200
2013	\$0	\$5,600	\$5,600	\$5,600

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 March 3, 2014**

Docket Number: **154-13-0887**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20004273-7	Property Owner:	MARIA A. LOPEZ
Classification:	REAL		1936 23RD STREET
County:	WAYNE COUNTY		DETROIT, MI 48216
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$53,205	\$9,541	\$9,541	(\$43,664)
TAXABLE VALUE				
2011	\$42,570	\$9,541	\$9,541	(\$33,029)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0957**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	25990031.05	Property Owner:	ABBIVE US LLC
Classification:	PERSONAL		8440 ALLISON POINTE BLVD. #300
County:	WAYNE COUNTY		INDIANPOLIS, IN 46250
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$48,760	\$48,760	\$48,760
TAXABLE VALUE				
2013	\$0	\$48,760	\$48,760	\$48,760

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 March 3, 2014**

Docket Number: **154-13-0958**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03000229-37	Property Owner:	GREEKTOWN CASINO LLC
Classification:	REAL		555 E. LAFAYETTE BLVD.
County:	WAYNE COUNTY		DETROIT, MI 48226
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,427,430	\$4,199,111	\$4,199,111	\$2,771,681
TAXABLE VALUE				
2013	\$1,177,600	\$3,485,262	\$3,485,262	\$2,307,662

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0959**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12990658.01	Property Owner:	LIVERNOIS SERVICE GROUP INC.
Classification:	PERSONAL		15230 LIVERNOIS
County:	WAYNE COUNTY		DETROIT, MI 48238
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$36,220	\$16,660	\$16,660	(\$19,560)
2013	\$30,920	\$15,190	\$15,190	(\$15,730)
TAXABLE VALUE				
2012	\$36,220	\$16,660	\$16,660	(\$19,560)
2013	\$30,920	\$15,190	\$15,190	(\$15,730)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 3, 2014**

Docket Number: **154-13-0960**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on February 10, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16990888.04	Property Owner:	FENKEL PETRO INC.
Classification:	PERSONAL		6306 FENKELL
County:	WAYNE COUNTY		DETROIT, MI 48238
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$36,220	\$17,260	\$17,260	(\$18,960)
2013	\$30,560	\$15,600	\$15,600	(\$14,960)
TAXABLE VALUE				
2012	\$36,220	\$17,260	\$17,260	(\$18,960)
2013	\$30,560	\$15,600	\$15,600	(\$14,960)

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

