

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 August 26, 2014**

Docket Number: **154-14-0116**
BERRIEN COUNTY
NEW BUFFALO TWP.

The State Tax Commission, at a meeting held on August 26, 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.

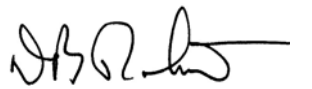
<p>Parcel Code: 11-13-0017-0001-19-5 Classification: REAL County: BERRIEN COUNTY Assessment Unit: NEW BUFFALO TWP. School District: NEW BUFFALO</p>	<p>Property Owner: HARBOR COVE PROPERTIES LLC PO BOX 205 NEW BUFFALO, MI 49117 Assessing Officer / Equalization Director: DAVID T. ROENICKE, ASSR. 17425 RED ARROW HIGHWAY NEW BUFFALO, MI 49117</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				
2012	\$31,900	\$161,400	\$161,400	\$129,500
2013	\$31,900	\$153,400	\$153,400	\$121,500
2014	\$31,900	\$164,900	\$164,900	\$133,000
TAXABLE VALUE				
2012	\$31,900	\$161,400	\$161,400	\$129,500
2013	\$31,900	\$153,400	\$153,400	\$121,500
2014	\$31,900	\$155,854	\$155,854	\$123,954

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0303**
CLINTON COUNTY
VICTOR TWP.

The State Tax Commission, at a meeting held on August 26, 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.

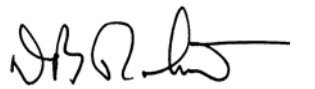
Parcel Code:	19140-900-009-100-00	Property Owner:	EVERBANK COMMERCIAL FINANCE
Classification:	PERSONAL		630 N. CENTRAL EXPY STE A.
County:	CLINTON COUNTY		PLANO, TX 75074
Assessment Unit:	VICTOR TWP.	Assessing Officer / Equalization Director:	PETER J. PRESTON, ASSR.
School District:	OVID ELSIE		6843 E. ALWARD ROAD
			LAINGSBURG, MI 48848

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$1,707	\$1,707	\$1,707
TAXABLE VALUE				
2012	\$0	\$1,707	\$1,707	\$1,707

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0304**
CLINTON COUNTY
VICTOR TWP.

The State Tax Commission, at a meeting held on August 26, 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.

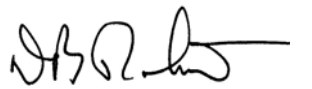
<p>Parcel Code: 19140-900-021-001-00 Classification: PERSONAL County: CLINTON COUNTY Assessment Unit: VICTOR TWP. School District: OVID ELSIE</p>	<p>Property Owner: GE CAPITAL INFORMATION TECH SOLUTION PROPERTY TAX COMPLIANCE PO BOX 5043 CHICAGO, IL 60680-5043 Assessing Officer / Equalization Director: PETER J. PRESTON, ASSR. 6843 E. ALWARD ROAD LAINGSBURG, MI 48848</p>
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<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	\$1,426	\$1,426	\$1,426
 TAXABLE VALUE				
2013	\$0	\$1,426	\$1,426	\$1,426

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0294**
DELTA COUNTY
MAPLE RIDGE TWP.

The State Tax Commission, at a meeting held on August 26, 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:	21-011-036-019-10	Property Owner:	RAYMOND & JENNIFER HAGMAN
Classification:	REAL		7185 S. RIVER ROAD
County:	DELTA COUNTY		RAPID RIVER, MI 49878
Assessment Unit:	MAPLE RIDGE TWP.	Assessing Officer / Equalization Director:	DAINA NORDEN, ASSR.
School District:	MID PENINSULA		13010 STATE HWY M35
			ROCK, MI 49880

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$59,247	\$5,529	\$5,529	(\$53,718)
TAXABLE VALUE				
2014	\$59,247	\$5,529	\$5,529	(\$53,718)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0295**
DELTA COUNTY
MAPLE RIDGE TWP.

The State Tax Commission, at a meeting held on August 26, 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.

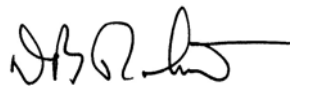
Parcel Code:	21-011-036-019-00	Property Owner:	RAYMOND & JENNIFER HAGMAN
Classification:	REAL		7185 S. RIVER ROAD
County:	DELTA COUNTY		RAPID RIVER, MI 49878
Assessment Unit:	MAPLE RIDGE TWP.	Assessing Officer / Equalization Director:	DAINA NORDEN, ASSR.
School District:	MID PENINSULA		13010 STATE HWY M35
			ROCK, MI 49880

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$6,374	\$60,092	\$60,092	\$53,718
TAXABLE VALUE				
2014	\$6,374	\$60,092	\$60,092	\$53,718

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0302**
GENESEE COUNTY
MUNDY TWP.

The State Tax Commission, at a meeting held on August 26, 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.

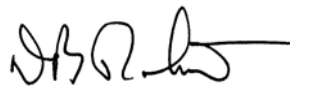
Parcel Code:	15-81-132-014	Property Owner:	CASCADE DRILLING, LP
Classification:	PERSONAL		PO BOX 1184
County:	GENESEE COUNTY		WOODINVILLE, WA 98072
Assessment Unit:	MUNDY TWP.	Assessing Officer / Equalization Director:	DEMITRIST D. MCGREGORY, ASSR.
School District:	GRAND BLANC		3478 MUNDY AVENUE
			SWARTZ CREEK, MI 48473

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$462,400	\$462,400	\$462,400
TAXABLE VALUE				
2014	\$0	\$462,400	\$462,400	\$462,400

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 August 26, 2014**

Docket Number: **154-14-0205**
HILLSDALE COUNTY
CITY OF HILLSDALE

The State Tax Commission, at a meeting held on August 26, 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:	30-006-900-048-80	Property Owner:	CATERPILLAR FINANCIAL SERVICES
Classification:	PERSONAL		2120 WEST END AVE.
County:	HILLSDALE COUNTY		NASHVILLE, TN 37203-0001
Assessment Unit:	CITY OF HILLSDALE	Assessing Officer / Equalization Director:	KIMBERLY A. THOMAS, ASSR.
School District:	JONESVILLE		97 N. BROAD STREET
			HILLSDALE, MI 49242

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$134,980	\$0	\$0	(\$134,980)
TAXABLE VALUE				
2013	\$134,980	\$0	\$0	(\$134,980)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0204**
HILLSDALE COUNTY
FAYETTE TWP.

The State Tax Commission, at a meeting held on August 26, 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.

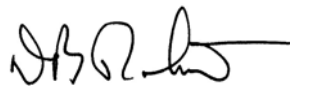
<p>Parcel Code: 30-06-901-000-226 Classification: PERSONAL County: HILLSDALE COUNTY Assessment Unit: FAYETTE TWP. School District: JONESVILLE</p>	<p>Property Owner: CATERPILLAR FINANCIAL SERVICES 2120 W. END AVE. NASHVILLE, TN 37203-0001</p> <p>Assessing Officer / Equalization Director: BENJAMIN R. WHEELER, ASSR. 211 NORTH STREET JONESVILLE, MI 49250</p>
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<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	\$134,976	\$134,976	\$134,976
 TAXABLE VALUE				
2013	\$0	\$134,976	\$134,976	\$134,976

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0306**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on August 26, 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:	33-20-90-04-695-100	Property Owner:	BAGLEY FOODS LLC
Classification:	PERSONAL		551 E. GRAND RIVER AVE.
County:	INGHAM COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$25,000	\$65,400	\$65,400	\$40,400
TAXABLE VALUE				
2013	\$25,000	\$65,400	\$65,400	\$40,400

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 August 26, 2014**

Docket Number: **154-14-0308**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on August 26, 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.

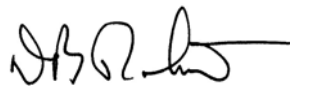
Parcel Code:	33-20-90-70-435-000	Property Owner:	DELTA GAMMA CHAPTER OF KAPPA KAPPA GAMMA INC. PO BOX 4115 EAST LANSING, MI 48826
Classification:	PERSONAL	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR. 410 ABBOTT ROAD ROOM 109 EAST LANSING, MI 48823
County:	INGHAM COUNTY		
Assessment Unit:	CITY OF EAST LANSING		
School District:	EAST LANSING		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$31,400	\$39,500	\$39,500	\$8,100
TAXABLE VALUE				
2013	\$31,400	\$39,500	\$39,500	\$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 August 26, 2014**

Docket Number: **154-14-0310**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on August 26, 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.

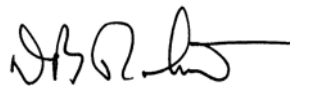
Parcel Code:	33-20-90-23-418-100	Property Owner:	IDZKOWSKI INSURANCE
Classification:	PERSONAL		724 ABBOT ROAD
County:	INGHAM COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,100	\$0	\$0	(\$1,100)
2013	\$1,100	\$0	\$0	(\$1,100)
TAXABLE VALUE				
2012	\$1,100	\$0	\$0	(\$1,100)
2013	\$1,100	\$0	\$0	(\$1,100)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0312**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on August 26, 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.

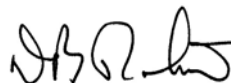
Parcel Code:	33-20-90-02-474-200	Property Owner:	LIVE CONCEPTS INC.
Classification:	PERSONAL		502 N. HARRISON ROAD
County:	INGHAM COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,400	\$0	\$0	(\$2,400)
TAXABLE VALUE				
2013	\$2,400	\$0	\$0	(\$2,400)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0314**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on August 26, 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.

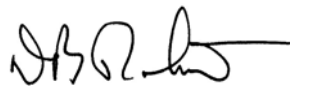
Parcel Code:	33-20-90-41-885-700	Property Owner:	WAYPOINT TELECOM
Classification:	PERSONAL		c/o KEN ASHBROOK
County:	INGHAM COUNTY		24275 NORTHWESTERN HWY., STE 100
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48075
			DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$8,100	\$0	\$0	(\$8,100)
2013	\$8,400	\$0	\$0	(\$8,400)
2014	\$8,600	\$0	\$0	(\$8,600)
TAXABLE VALUE				
2012	\$8,100	\$0	\$0	(\$8,100)
2013	\$8,400	\$0	\$0	(\$8,400)
2014	\$8,600	\$0	\$0	(\$8,600)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0317**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on August 26, 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:	33-20-90-23-420-000	Property Owner:	WATCHTOWER STRATEGIC WEALTH MGMT.
Classification:	PERSONAL		ATTN: MORGAN J. SWAN
County:	INGHAM COUNTY		9526 FOWLER LN. NW
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	RAPID CITY, MI 49676-9597
			DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$900	\$900	\$900
2013	\$0	\$800	\$800	\$800
2014	\$0	\$800	\$800	\$800
TAXABLE VALUE				
2012	\$0	\$900	\$900	\$900
2013	\$0	\$800	\$800	\$800
2014	\$0	\$800	\$800	\$800

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0206**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on August 26, 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:	33-02-02-90-529-836	Property Owner:	DIETZ POOLS EAST
Classification:	PERSONAL		1732 HAMILTON ROAD
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$2,000	\$5,700	\$5,700	\$3,700
TAXABLE VALUE				
2014	\$2,000	\$5,700	\$5,700	\$3,700

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0207**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on August 26, 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.

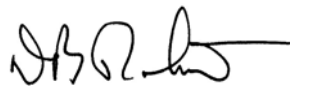
Parcel Code:	33-02-02-90-529-996	Property Owner:	KINGSBRIDGE HOLDINGS, INC.
Classification:	PERSONAL		150 N. FIELD DR., STE 193
County:	INGHAM COUNTY		LAKE FOREST, IL 60045
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$3,400	\$3,400	\$3,400
TAXABLE VALUE				
2014	\$0	\$3,400	\$3,400	\$3,400

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 August 26, 2014**

Docket Number: **154-14-0296**
LEELANAU COUNTY
LELAND TWP.

The State Tax Commission, at a meeting held on August 26, 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.

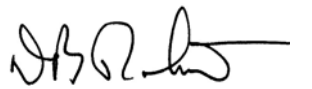
Parcel Code:	45-009-900-008-00	Property Owner:	CHERRYLAND ELECTRIC COOPERATIVE
Classification:	PERSONAL		US 31 S
County:	LEELANAU COUNTY		PO BOX 298
Assessment Unit:	LELAND TWP.	Assessing Officer / Equalization Director:	GRAWN, MI 49637
School District:	LELAND		JULIE A. KROMBEEN, ASSR.
			P.O. BOX 1112
			LELAND, MI 49654

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$288,300	\$290,600	\$290,600	\$2,300
TAXABLE VALUE				
2014	\$288,300	\$290,600	\$290,600	\$2,300

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-13-0304**
LIVINGSTON COUNTY
HAMBURG TWP.

The State Tax Commission, at a meeting held on August 26, 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.

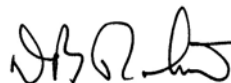
Parcel Code:	4715-99-001-130	Property Owner:	POWELL CONSTRUCTION & EXCAVATING
Classification:	PERSONAL		619 TURQUOISE DRIVE
County:	LIVINGSTON COUNTY		WHITMORE LAKE, MI 48189
Assessment Unit:	HAMBURG TWP.	Assessing Officer / Equalization Director:	SUSAN J. MURRAY, ASSR.
School District:	PINCKNEY		P.O. BOX 157, 10405 MERRILL ROAD
			HAMBURG, MI 48139

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$11,340	\$11,340	\$11,340
TAXABLE VALUE				
2012	\$0	\$11,340	\$11,340	\$11,340

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0211**
MACKINAC COUNTY
GARFIELD TWP.

The State Tax Commission, at a meeting held on August 26, 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.

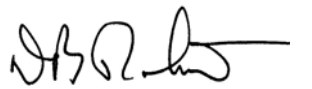
Parcel Code:	49-004-304-016-00	Property Owner:	MARQUETTE DIOCESE
Classification:	REAL		TIMOTHY THOMAS
County:	MACKINAC COUNTY		1004 HARBOR HILLS DRIVE
Assessment Unit:	GARFIELD TWP.	Assessing Officer / Equalization Director:	MARQUETTE, MI 49855
School District:	ENGADINE		DALE E. NELSON, ASSR.
			3119 INGALSBE ROAD
			ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$750	\$750	\$750
2013	\$0	\$750	\$750	\$750
2014	\$0	\$750	\$750	\$750
TAXABLE VALUE				
2012	\$0	\$750	\$750	\$750
2013	\$0	\$750	\$750	\$750
2014	\$0	\$750	\$750	\$750

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0212**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on August 26, 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:	99-06-924-343	Property Owner:	A 2 Z AMER PRODUCTIONS, INC.
Classification:	PERSONAL		4090 FOURTEEN MILE ROAD
County:	MACOMB COUNTY		WARREN, MI 48092
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$10,098	\$10,098	\$10,098
2013	\$0	\$8,530	\$8,530	\$8,530
TAXABLE VALUE				
2012	\$0	\$10,098	\$10,098	\$10,098
2013	\$0	\$8,530	\$8,530	\$8,530

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 August 26, 2014**

Docket Number: **154-14-0213**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on August 26, 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.

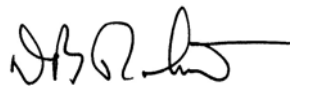
Parcel Code:	99-01-168-240	Property Owner:	GRAYHAWK LEASING
Classification:	PERSONAL		ATTN: TAX DEPT. 3A-300
County:	MACOMB COUNTY		PO BOX 660937
Assessment Unit:	CITY OF WARREN		DALLAS, TX 75266-0937
School District:	FITZGERALD	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
			ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$600,000	\$747,515	\$747,515	\$147,515
TAXABLE VALUE				
2013	\$600,000	\$747,515	\$747,515	\$147,515

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 August 26, 2014

Docket Number: 154-14-0214
MECOSTA COUNTY
DEERFIELD TWP.

The State Tax Commission, at a meeting held on August 26, 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:	54-14-018-005-100	Property Owner:	JULIE WANLAND & SHARON OLIVER
Classification:	REAL		17787 4 MILE ROAD
County:	MECOSTA COUNTY		MORLEY, MI 49336
Assessment Unit:	DEERFIELD TWP.	Assessing Officer / Equalization Director:	RUTH M. CHAPMAN, ASSR.
School District:	MORLEY STANWOOD		1550 7 MILE ROAD
			REMUS, MI 49340

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$59,000	\$59,000	\$59,000
TAXABLE VALUE				
2014	\$0	\$59,000	\$59,000	\$59,000


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.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0250**
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on August 26, 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:	61-24-900-251-6655-00	Property Owner:	HACKLEY HEALTHCARE EQUIPMENT
Classification:	PERSONAL		TRINITY HEALTH - MICHIGAN
County:	MUSKEGON COUNTY		1124 E HACKLEY AVE
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	MUSKEGON, MI 49441
School District:	MUSKEGON PUBLIC		DONNA B. VANDERVRIES, ASSR.
			173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$186,800	\$221,300	\$221,300	\$34,500
TAXABLE VALUE				
2014	\$186,800	\$221,300	\$221,300	\$34,500

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0325**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on August 26, 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:	22-99-00-043-199	Property Owner:	DELL EQUIPMENT FUNDING LP
Classification:	PERSONAL		ONE DELL WAY RR1-35
County:	OAKLAND COUNTY		ROUND ROCK, TX 78682
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$721,170	\$725,130	\$725,130	\$3,960
TAXABLE VALUE				
2014	\$721,170	\$725,130	\$725,130	\$3,960

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0320**
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on August 26, 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.

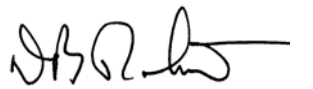
Parcel Code:	70-99-00-253-215	Property Owner:	STYLERITE LABEL CORP.
Classification:	PERSONAL		2140 AVON INDUSTRIAL DR.
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48309
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT A. DAWSON, ASSR.
School District:	AVONDALE		1000 ROCHESTER HILLS DRIVE
			ROCHESTER HILLS, MI 48309-3033

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$102,000	\$113,150	\$113,150	\$11,150
TAXABLE VALUE				
2014	\$102,000	\$113,150	\$113,150	\$11,150

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0251**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-82-001-113	Property Owner:	BRIGHT SIDE DENTAL
Classification:	PERSONAL		30021 GREENFIELD RD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48076
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	BIRMINGHAM		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$25,000	\$76,150	\$76,150	\$51,150
TAXABLE VALUE				
2013	\$25,000	\$76,150	\$76,150	\$51,150

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0252**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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.

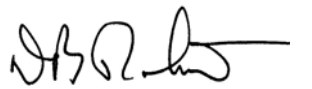
Parcel Code: 76-99-62-062-300 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF SOUTHFIELD School District: OAK PARK	Property Owner: H & R BLOCK SERVICES INC BUSINESS PP TAX ONE H & R BLOCK WAY KANSAS CITY, MO 64105 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT, ASSR. 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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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				
2013	\$25,490	\$37,870	\$37,870	\$12,380
 TAXABLE VALUE				
2013	\$25,490	\$37,870	\$37,870	\$12,380

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0253**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-61-000-843	Property Owner:	AMERICAN LENDING SOLUTIONS LLC
Classification:	PERSONAL		C/O TAX DEPT
County:	OAKLAND COUNTY		N4365 STATE HWY 73
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	COLUMBUS, WI 53925-8800
School District:	OAK PARK		MICHAEL A. RACKLYEFT, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,500	\$8,800	\$8,800	\$6,300
TAXABLE VALUE				
2013	\$2,500	\$8,800	\$8,800	\$6,300

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0256**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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: 76-99-64-066-100 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF SOUTHFIELD School District: SOUTHFIELD	Property Owner: KRESCH LEGAL SERVICES TAX DEPT 26700 LAHSER ROAD #400 SOUTHFIELD, MI 48033 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT, ASSR. 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$18,140	\$62,230	\$62,230	\$44,090
 TAXABLE VALUE				
2012	\$18,140	\$62,230	\$62,230	\$44,090

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0258**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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: 76-99-66-000-114 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF SOUTHFIELD School District: SOUTHFIELD	Property Owner: BANK OF AMERICA 101 N TRYON STREET CHARLOTTE, NC 28255 Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT, ASSR. 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$28,880	\$28,880	\$28,880
2013	\$0	\$25,040	\$25,040	\$25,040
2014	\$74,250	\$53,400	\$53,400	(\$20,850)
TAXABLE VALUE				
2012	\$0	\$28,880	\$28,880	\$28,880
2013	\$0	\$25,040	\$25,040	\$25,040
2014	\$74,250	\$53,400	\$53,400	(\$20,850)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0259**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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: 76-99-66-000-124 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF SOUTHFIELD School District: SOUTHFIELD</p>	<p>Property Owner: BANK OF AMERICA 101 N TRYON STREET CHARLOTTE, NC 28255</p> <p>Assessing Officer / Equalization Director: MICHAEL A. RACKLYEFT, ASSR. 26000 EVERGREEN ROAD SOUTHFIELD, MI 48037</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				
2012	\$0	\$78,110	\$78,110	\$78,110
2013	\$0	\$96,410	\$96,410	\$96,410
2014	\$136,540	\$91,370	\$91,370	(\$45,170)
TAXABLE VALUE				
2012	\$0	\$78,110	\$78,110	\$78,110
2013	\$0	\$96,410	\$96,410	\$96,410
2014	\$136,540	\$91,370	\$91,370	(\$45,170)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0261**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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.

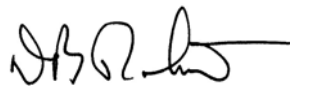
Parcel Code:	76-99-70-290-000	Property Owner:	SOUTHFIELD FAMILY DENTAL CTR
Classification:	PERSONAL		18800 W 10 MILE ROAD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075-2654
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$119,110	\$134,510	\$134,510	\$15,400
TAXABLE VALUE				
2013	\$119,110	\$134,510	\$134,510	\$15,400

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 August 26, 2014**

Docket Number: **154-14-0262**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-70-528-814	Property Owner:	INTERNATIONAL BROADCAST SVCS
Classification:	PERSONAL		20733 W 10 MILE RD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$80,800	\$80,800	\$80,800
2013	\$0	\$133,760	\$133,760	\$133,760
TAXABLE VALUE				
2012	\$0	\$80,800	\$80,800	\$80,800
2013	\$0	\$133,760	\$133,760	\$133,760

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 August 26, 2014**

Docket Number: **154-14-0263**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-70-529-000	Property Owner:	CHANNEL 7 OF DETROIT INC
Classification:	PERSONAL		PROPERTY TAX DEPT
County:	OAKLAND COUNTY		312 WALNUT STREET
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	CINCINNATI, OH 45202
School District:	SOUTHFIELD		MICHAEL A. RACKLYEFT, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$3,514,460	\$3,544,650	\$3,544,650	\$30,190
2013	\$3,600,720	\$3,727,950	\$3,727,950	\$127,230
TAXABLE VALUE				
2012	\$3,514,460	\$3,544,650	\$3,544,650	\$30,190
2013	\$3,600,720	\$3,727,950	\$3,727,950	\$127,230

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0265**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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.

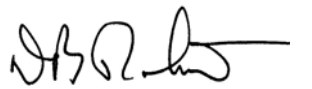
Parcel Code:	76-99-71-064-314	Property Owner:	TECHEDGE USA
Classification:	PERSONAL		27777 FRANKLIN RD #1040
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$5,000	\$62,370	\$62,370	\$57,370
TAXABLE VALUE				
2014	\$5,000	\$62,370	\$62,370	\$57,370

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0266**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-75-501-530	Property Owner:	ANXEBUSINESS CORP
Classification:	PERSONAL		TAX DEPARTMENT
County:	OAKLAND COUNTY		2000 TOWN CENTER #2050
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48075
			MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$385,580	\$501,530	\$501,530	\$115,950
2013	\$359,010	\$458,120	\$458,120	\$99,110
TAXABLE VALUE				
2012	\$385,580	\$501,530	\$501,530	\$115,950
2013	\$359,010	\$458,120	\$458,120	\$99,110

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0269**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-76-318-114	Property Owner:	GROOMING ROOM
Classification:	PERSONAL		20119 W 12 MILE RD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48076
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, 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	\$1,650	\$1,650	\$1,650
TAXABLE VALUE				
2013	\$0	\$1,650	\$1,650	\$1,650

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0270**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-79-148-231	Property Owner:	FILTER FRESH
Classification:	PERSONAL		TAX DEPARTMENT
County:	OAKLAND COUNTY		32985 INDUSTRIAL RD
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	LIVONIA, MI 48150
			MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$4,370	\$35,010	\$35,010	\$30,640
TAXABLE VALUE				
2013	\$4,370	\$35,010	\$35,010	\$30,640

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0271**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-79-007-584	Property Owner:	AIR SERV
Classification:	PERSONAL		C/O RYAN TAX COMPLIANCE
County:	OAKLAND COUNTY		P.O. BOX 460049
Assessment Unit:	CITY OF SOUTHFIELD		HOUSTON, TX 77056
School District:	SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$3,280	\$3,280	\$3,280
2013	\$0	\$2,940	\$2,940	\$2,940
TAXABLE VALUE				
2012	\$0	\$3,280	\$3,280	\$3,280
2013	\$0	\$2,940	\$2,940	\$2,940

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0272**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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.

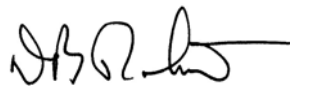
Parcel Code:	76-99-79-216-011	Property Owner:	KASIMA LLC #AMC-2909
Classification:	PERSONAL		C/O TAX DEPARTMENT
County:	OAKLAND COUNTY		ONE INTERNATIONAL BLVD #902
Assessment Unit:	CITY OF SOUTHFIELD		MAHWAH, NJ 07495
School District:	SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$185,330	\$218,160	\$218,160	\$32,830
TAXABLE VALUE				
2013	\$185,330	\$218,160	\$218,160	\$32,830

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0273**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-55-460-000	Property Owner:	UPS STORE
Classification:	PERSONAL		29193 NORTHWESTERN HWY
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$22,270	\$29,820	\$29,820	\$7,550
2013	\$20,470	\$26,810	\$26,810	\$6,340
TAXABLE VALUE				
2012	\$22,270	\$29,820	\$29,820	\$7,550
2013	\$20,470	\$26,810	\$26,810	\$6,340

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0274**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-55-428-890	Property Owner:	SUBWAY
Classification:	PERSONAL		28645 NORTHWESTERN HWY
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$12,240	\$19,290	\$19,290	\$7,050
TAXABLE VALUE				
2013	\$12,240	\$19,290	\$19,290	\$7,050

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0275**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-55-397-611	Property Owner:	LOGISTICARE SOLUTIONS LLC
Classification:	PERSONAL		TAX DEPT
County:	OAKLAND COUNTY		1275 PEACHTREE ST NE 6TH FLR
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	ATLANTA, GA 30309-3580
			MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$71,090	\$95,800	\$95,800	\$24,710
2013	\$54,960	\$75,930	\$75,930	\$20,970
TAXABLE VALUE				
2012	\$71,090	\$95,800	\$95,800	\$24,710
2013	\$54,960	\$75,930	\$75,930	\$20,970

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0278**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-46-345-014	Property Owner:	LAVIN LAWN CARE & LANDSCAPING
Classification:	PERSONAL		C/O SHERRY LAVIN
County:	OAKLAND COUNTY		24620 W 9 MI RD
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48033
			MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$32,040	\$32,040	\$32,040
2013	\$0	\$83,520	\$83,520	\$83,520
TAXABLE VALUE				
2012	\$0	\$32,040	\$32,040	\$32,040
2013	\$0	\$83,520	\$83,520	\$83,520

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0280**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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.

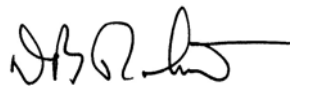
Parcel Code:	76-99-43-115-313	Property Owner:	KRESCH LEGAL SERVICES
Classification:	PERSONAL		TAX DEPARTMENT
County:	OAKLAND COUNTY		26700 LAHSER RD #400
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48033
			MICHAEL A. RACKLYEFT, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$18,140	\$60,050	\$60,050	\$41,910
TAXABLE VALUE				
2013	\$18,140	\$60,050	\$60,050	\$41,910

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0281**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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.

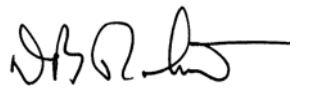
Parcel Code:	76-99-28-001-500	Property Owner:	PALACE PARTY STORE
Classification:	PERSONAL		MMB LIQUOR INC
County:	OAKLAND COUNTY		15660 W ELEVEN MILE
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48076
School District:	SOUTHFIELD		MICHAEL A. RACKLYEFT, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$10,600	\$93,150	\$93,150	\$82,550
2013	\$12,200	\$79,540	\$79,540	\$67,340
TAXABLE VALUE				
2012	\$10,600	\$93,150	\$93,150	\$82,550
2013	\$12,200	\$79,540	\$79,540	\$67,340

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0298**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on August 26, 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:	76-99-46-234-204	Property Owner:	SPRINT SPECTRUM LP #DE43XC103
Classification:	PERSONAL		TAX DEPARTMENT
County:	OAKLAND COUNTY		PO BOX 8430
Assessment Unit:	CITY OF SOUTHFIELD		KANSAS CITY, MO 64114-8430
School District:	SOUTHFIELD	Assessing Officer / Equalization Director:	MICHAEL A. RACKLYEFT, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$6,360	\$6,360	\$6,360
2013	\$0	\$4,860	\$4,860	\$4,860
TAXABLE VALUE				
2012	\$0	\$6,360	\$6,360	\$6,360
2013	\$0	\$4,860	\$4,860	\$4,860

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0335**
OAKLAND COUNTY
INDEPENDENCE TWP.

The State Tax Commission, at a meeting held on August 26, 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.

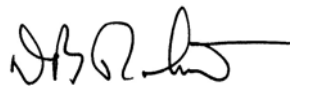
<p>Parcel Code: J-99-89-300-003 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: INDEPENDENCE TWP. School District: CLARKSTON</p>	<p>Property Owner: INDEPENDENCE WOODS MHC HOLDING 2500 MANN RD. CLARKSTON, MI 48346</p> <p>Assessing Officer / Equalization Director: KRISTEN M. SIELOFF, ASSR. 6483 WALDON CENTER DRIVE CLARKSTON, MI 48346</p>
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<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2014	\$2,000	\$71,900	\$71,900	\$69,900
 TAXABLE VALUE				
2014	\$2,000	\$71,900	\$71,900	\$69,900

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-13-0966**
OSCODA COUNTY
ELMER TWP.

The State Tax Commission, at a meeting held on August 26, 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:	68-004-900-094-00	Property Owner:	DELTA ENERGY CORP
Classification:	PERSONAL-UTILITY		125 WINDSOR DR. #101
County:	OSCODA COUNTY		OAK BROOK, IL 60523
Assessment Unit:	ELMER TWP.	Assessing Officer / Equalization Director:	TONI M. BRUSCH, ASSR.
School District:	FAIRVIEW		P.O. BOX 882
			MIO, MI 48647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$31,400	\$163,700	\$163,700	\$132,300
2012	\$29,500	\$162,900	\$162,900	\$133,400
2013	\$29,500	\$162,200	\$162,200	\$132,700
TAXABLE VALUE				
2011	\$31,400	\$163,700	\$163,700	\$132,300
2012	\$29,500	\$162,900	\$162,900	\$133,400
2013	\$29,500	\$162,200	\$162,200	\$132,700

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-13-0967**
OSCODA COUNTY
ELMER TWP.

The State Tax Commission, at a meeting held on August 26, 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:	68-004-900-124-00	Property Owner:	DELTA ENERGY CORP.
Classification:	PERSONAL-UTILITY		125 WINDSOR DR. #101
County:	OSCODA COUNTY		OAK BROOK, IL 60523
Assessment Unit:	ELMER TWP.	Assessing Officer / Equalization Director:	TONI M. BRUSCH, ASSR.
School District:	MIO AU SABLE		P.O. BOX 882
			MIO, MI 48647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$214,500	\$214,500	\$214,500
2012	\$0	\$207,000	\$207,000	\$207,000
2013	\$0	\$207,000	\$207,000	\$207,000
TAXABLE VALUE				
2011	\$0	\$214,500	\$214,500	\$214,500
2012	\$0	\$207,000	\$207,000	\$207,000
2013	\$0	\$207,000	\$207,000	\$207,000

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 August 26, 2014

Docket Number: 154-14-0327
SAGINAW COUNTY
CHESANING TWP.

The State Tax Commission, at a meeting held on August 26, 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:	13-09-3-21-2019-000	Property Owner:	HARRISON, TIMOTHY J. & MARY C.
Classification:	REAL		1125 S. FRONT ST.
County:	SAGINAW COUNTY		CHESANING, MI 48616
Assessment Unit:	CHESANING TWP.	Assessing Officer / Equalization Director:	KEVIN T. MACDERMAID, ASSR.
School District:	CHESANING		1025 W. BRADY ROAD
			CHESANING, MI 48616

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$54,300	\$54,300	\$54,300
TAXABLE VALUE				
2014	\$0	\$51,914	\$51,914	\$51,914


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

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

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0245**
SAINT CLAIR COUNTY
CLYDE TWP.,

The State Tax Commission, at a meeting held on August 26, 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:	74-15-026-4009-300	Property Owner:	ALLEN & DARYLENE FRANCHUK
Classification:	REAL		5399 WALKER ROAD
County:	SAINT CLAIR COUNTY		CLYDE, MI 48049
Assessment Unit:	CLYDE TWP.	Assessing Officer / Equalization Director:	SUSAN V. HANSMAN, ASSR.
School District:	PORT HURON		3350 VINCENT ROAD
			NORTH STREET, MI 48049

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$95,800	\$167,900	\$167,900	\$72,100
2014	\$113,400	\$198,700	\$198,700	\$85,300
TAXABLE VALUE				
2013	\$57,013	\$133,324	\$133,324	\$76,311
2014	\$74,225	\$135,457	\$135,457	\$61,232

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0326**
SAINT CLAIR COUNTY
COLUMBUS TWP.

The State Tax Commission, at a meeting held on August 26, 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.

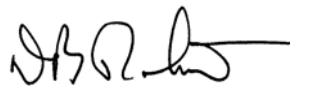
<p>Parcel Code: 74-16-004-4002-000 Classification: REAL County: SAINT CLAIR COUNTY Assessment Unit: COLUMBUS TWP. School District: RICHMOND</p>	<p>Property Owner: ESPER, CHARLES AND DEBRA 9485 DOLAN ROAD COLUMBUS, MI 48063-1203</p> <p>Assessing Officer / Equalization Director: PEGGY A. CHAMBERS, ASSR. 1732 BAUMAN ROAD COLUMBUS, MI 48603</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				
2012	\$48,900	\$52,600	\$52,600	\$3,700
2013	\$50,900	\$54,700	\$54,700	\$3,800
TAXABLE VALUE				
2012	\$44,806	\$48,506	\$48,506	\$3,700
2013	\$45,881	\$50,681	\$50,681	\$4,800

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).

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 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014

Docket Number: 154-14-0328
SAINT CLAIR COUNTY
COTTRELLVILLE TWP.

The State Tax Commission, at a meeting held on August 26, 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:	74-17-762-0035-000	Property Owner:	THIMMES, SHAWN & STACEY C.
Classification:	REAL		SCHLEGEL-THIMMES
County:	SAINT CLAIR COUNTY		6907 S. RIVER ROAD
Assessment Unit:	COTTRELLVILLE TWP.	Assessing Officer / Equalization Director:	COTTRELLVILLE TWP., MI 48039
			BARBARA J. SCHUTT, ASSR.
School District:	EAST CHINA TWP.		7008 MARSH ROAD
			MARINE CITY, MI 48039

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$88,100	\$88,100	\$88,100
TAXABLE VALUE				
2014	\$0	\$88,100	\$88,100	\$88,100


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.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

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

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-13-0303**
WASHTENAW COUNTY
NORTHFIELD TWP.

The State Tax Commission, at a meeting held on August 26, 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:	B-99-20-992-001	Property Owner:	POWELL CONSTRUCTION & EXCAVATING
Classification:	PERSONAL		619 TURQUOISE DRIVE
County:	WASHTENAW COUNTY		WHITMORE LAKE, MI 48189
Assessment Unit:	NORTHFIELD TWP.	Assessing Officer / Equalization Director:	THOMAS D. MONCHAK, ASSR.
School District:	WHITMORE LAKE		8350 MAIN STREET, STE A. BOX 576
			WHITMORE LAKE, MI 48189

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$17,600	\$0	\$0	(\$17,600)
TAXABLE VALUE				
2012	\$17,600	\$0	\$0	(\$17,600)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014

Docket Number: 154-14-0219
WAYNE COUNTY
BROWNSTOWN TWP.

The State Tax Commission, at a meeting held on August 26, 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.

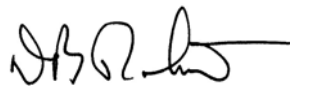
Parcel Code:	82-70-415-99-0005-004	Property Owner:	SILVER SEAL PRODUCTS INC.
Classification:	REAL		19224 ALLEN
County:	WAYNE COUNTY		BROWNSTOWN, MI 48183
Assessment Unit:	BROWNSTOWN TWP.	Assessing Officer / Equalization Director:	SHARON A. DOOM, ASSR.
School District:	WOODHAVEN		21313 TELEGRAPH ROAD
			BROWNSTOWN, MI 48183

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$27,500	\$27,500	\$27,500
TAXABLE VALUE				
2013	\$0	\$27,500	\$27,500	\$27,500

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0220**
WAYNE COUNTY
CITY OF HIGHLAND PARK

The State Tax Commission, at a meeting held on August 26, 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: 82-43-999-00-2669-014
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF HIGHLAND PARK

School District: HIGHLAND PARK

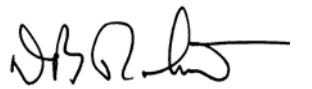
Property Owner:
GE CAPITAL INFORMATION TECH
PROPERTY TAX COMPLIANCE
PO BOX 3649
DANBURY, CT 06813-3649
Assessing Officer / Equalization Director:
VACANT R-0000 ASSESSOR, ASSR.
12050 WOODWARD AVENUE
HIGHLAND PARK, MI 48203

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$86,132	\$86,132	\$86,132
 TAXABLE VALUE				
2012	\$0	\$86,132	\$86,132	\$86,132

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0221**
WAYNE COUNTY
CITY OF HIGHLAND PARK

The State Tax Commission, at a meeting held on August 26, 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:	82-43-999-00-2468-010	Property Owner:	NATIONWIDE CELLULAR
Classification:	PERSONAL		14001 WOODWARD AVE.
County:	WAYNE COUNTY		HIGHLAND PARK, MI 48203
Assessment Unit:	CITY OF HIGHLAND PARK	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR, ASSR.
School District:	HIGHLAND PARK		12050 WOODWARD AVENUE
			HIGHLAND PARK, MI 48203

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$86,100	\$1,521	\$1,521	(\$84,579)
2013	\$63,100	\$1,209	\$1,209	(\$61,891)
TAXABLE VALUE				
2012	\$86,100	\$1,521	\$1,521	(\$84,579)
2013	\$63,100	\$1,209	\$1,209	(\$61,891)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0364**
WAYNE COUNTY
CITY OF TRENTON

The State Tax Commission, at a meeting held on August 26, 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: 82-54-025-01-0024-005 Classification: REAL County: WAYNE COUNTY Assessment Unit: CITY OF TRENTON School District: TRENTON	Property Owner: MICHELLE V. HARRIS 5508 WILSON AVENUE TRENTON, MI 48183 Assessing Officer / Equalization Director: JOHN P. DAHLQUIST, ASSR. 2800 THIRD STREET TRENTON, MI 48183
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2014	\$0	\$69,800	\$69,800	\$69,800
 TAXABLE VALUE				
2014	\$0	\$63,635	\$63,635	\$63,635

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. **This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.**

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued August 26, 2014**

Docket Number: **154-14-0323**
WAYNE COUNTY
HURON TWP.

The State Tax Commission, at a meeting held on August 26, 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.

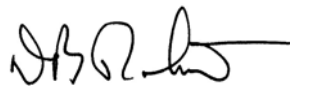
Parcel Code:	75-998-02-9893-014	Property Owner:	INERGY AUTOMOTIVE SYSTEMS, LLC
Classification:	PERSONAL		36000 BURELLE AVE.
County:	WAYNE COUNTY		NEW BOSTON, MI 48164
Assessment Unit:	HURON TWP.	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR, ASSR.
			22950 HURON RIVER DRIVE
School District:	HURON		NEW BOSTON, MI 48164

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$16,979,100	\$16,979,100	\$16,979,100
TAXABLE VALUE				
2013	\$0	\$16,979,100	\$16,979,100	\$16,979,100

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 August 26, 2014**

Docket Number: **154-14-0222**
WEXFORD COUNTY
BOON TWP.

The State Tax Commission, at a meeting held on August 26, 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:	82-2211-25-3201	Property Owner:	STEPHEN AND KATHLEEN BOWERMAN
Classification:	REAL		1706 116TH AVENUE
County:	WEXFORD COUNTY		OTSEGO, MI 49078
Assessment Unit:	BOON TWP.	Assessing Officer / Equalization Director:	DEBRA F. NEDERHOED, ASSR.
School District:	CADILLAC		11035 E. 46 ROAD
			CADILLAC, MI 49601

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$25,100	\$32,100	\$32,100	\$7,000
2013	\$29,800	\$39,200	\$39,200	\$9,400
2014	\$29,800	\$36,900	\$36,900	\$7,100
TAXABLE VALUE				
2012	\$24,810	\$31,810	\$31,810	\$7,000
2013	\$25,405	\$32,573	\$32,573	\$7,168
2014	\$25,811	\$33,094	\$33,094	\$7,283

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