

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 November 4, 2013**

Docket Number: **154-13-0848**
ALLEGAN COUNTY
LEE TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-12-327-001-00	Property Owner:	MICHIGAN DEPT. OF NATURAL RESOURCES
Classification:	REAL		PO BOX 30471
County:	ALLEGAN COUNTY		LANSING, MI 48909-7971
Assessment Unit:	LEE TWP.	Assessing Officer / Equalization Director:	HEATHER J. MITCHELL, ASSR.
School District:	FENNVILLE		33256 BERNICE AVENUE
			PAW PAW, MI 49079

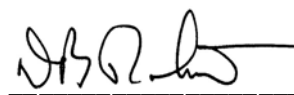
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$500	\$500	\$500
TAXABLE VALUE				
2013	\$0	\$500	\$500	\$500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Issued November 4, 2013

Docket Number: **154-13-0756**

ALPENA COUNTY

CITY OF ALPENA

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	04-092-287-000-175-00	Property Owner:	KYLE L. ZEEMAN
Classification:	REAL		110 AVERY STREET
County:	ALPENA COUNTY		ALPENA, MI 49707
Assessment Unit:	CITY OF ALPENA	Assessing Officer / Equalization Director:	JEFFREY A. SHEA, ASSR.
School District:	ALPENA		208 N. FIRST AVENUE
			ALPENA, MI 49707-2885

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$24,500	\$22,100	\$22,100	(\$2,400)
2012	\$20,200	\$18,300	\$18,300	(\$1,900)
2013	\$19,800	\$17,900	\$17,900	(\$1,900)
TAXABLE VALUE				
2011	\$24,500	\$22,100	\$22,100	(\$2,400)
2012	\$20,200	\$18,300	\$18,300	(\$1,900)
2013	\$19,800	\$17,900	\$17,900	(\$1,900)

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 November 4, 2013**

Docket Number: **154-13-0804**
BERRIEN COUNTY
LAKE TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-11-9999-0790-01-9	Property Owner:	INDIANA MICHIGAN POWER CO.
Classification:	PERSONAL		P.O. BOX 16428
County:	BERRIEN COUNTY		COLUMBUS, OH 43216-6428
Assessment Unit:	LAKE TWP.	Assessing Officer / Equalization Director:	SCOTT F. CUNNINGHAM, ASSR.
School District:	BRIDGMAN		P.O. BOX 818
			BRIDGMAN, MI 49106

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$49,725,200	\$31,557,960	\$31,557,960	(\$18,167,240)

TAXABLE VALUE				
2013	\$49,725,200	\$31,557,960	\$31,557,960	(\$18,167,240)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0805**
BERRIEN COUNTY
LAKE TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-11-9999-0790-02-7	Property Owner:	INDIANA MICHIGAN POWER CO.
Classification:	PERSONAL		P.O. BOX 16428
County:	BERRIEN COUNTY		COLUMBUS, OH 43216-6428
Assessment Unit:	LAKE TWP.	Assessing Officer / Equalization Director:	SCOTT F. CUNNINGHAM, ASSR.
School District:	BRIDGMAN		P.O. BOX 818
			BRIDGMAN, MI 49106

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$11,695,270	\$49,725,200	\$49,725,200	\$38,029,930
TAXABLE VALUE				
2013	\$11,695,270	\$49,725,200	\$49,725,200	\$38,029,930

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0803

BRANCH COUNTY

QUINCY TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	080-900-013-045-00	Property Owner:	US BANK NATIONAL ASSOCIATION
Classification:	PERSONAL		SUITE 100
County:	BRANCH COUNTY		1310 MADRID STREET
Assessment Unit:	QUINCY TWP.	Assessing Officer / Equalization Director:	MARSHALL, MN 56258
School District:	QUINCY		ERICA D. EWERS, ASSR.
			1048 CAMPBELL ROAD
			QUINCY, MI 49082

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$401,577	\$0	\$0	(\$401,577)

TAXABLE VALUE				
2013	\$401,577	\$0	\$0	(\$401,577)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0755**
CHIPPEWA COUNTY
WHITEFISH TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	17-016-278-010-50	Property Owner:	CHARLES H. JACQUES
Classification:	REAL		39745 W M123
County:	CHIPPEWA COUNTY		PARADISE, MI 49768
Assessment Unit:	WHITEFISH TWP.	Assessing Officer / Equalization Director:	FREDERICK A. PETERSON, ASSR.
School District:	WHITEFISH		P.O. BOX 69
			PARADISE, MI 49768

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$73,800	\$17,000	\$17,000	(\$56,800)
TAXABLE VALUE				
2011	\$64,190	\$7,390	\$7,390	(\$56,800)

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 November 4, 2013

Docket Number: 154-13-0846

DELTA COUNTY
MASONVILLE TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21-012-170-072-20	Property Owner:	DAVID & SARAH PUGLIESE
Classification:	REAL		8166 HIGHWAY 2
County:	DELTA COUNTY		RAPID RIVER, MI 49878
Assessment Unit:	MASONVILLE TWP.	Assessing Officer / Equalization Director:	PETER F. BROCK, ASSR.
School District:	RAPID RIVER		P.O. BOX 166
			RAPID RIVER, MI 49878

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$43,570	\$20,784	\$20,784	(\$22,786)
2012	\$55,646	\$20,734	\$20,734	(\$34,912)
2013	\$47,890	\$20,635	\$20,635	(\$27,255)
TAXABLE VALUE				
2011	\$39,463	\$19,623	\$19,623	(\$19,840)
2012	\$40,528	\$20,152	\$20,152	(\$20,376)
2013	\$41,500	\$20,635	\$20,635	(\$20,865)

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

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

If excess taxes have been paid as a 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



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 25, 2013

Docket Number: 154-13-0844
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-385-980	Property Owner:	EDCOR DATA SERVICES LLC
Classification:	PERSONAL		SUITE 305
County:	OAKLAND COUNTY		3310 W. BIG BEAVER
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	TROY, MI 48084-2800
			LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$121,120	\$182,700	\$182,700	\$61,580
2012	\$94,080	\$142,210	\$142,210	\$48,130
2013	\$78,830	\$115,560	\$115,560	\$36,730
TAXABLE VALUE				
2011	\$121,120	\$182,700	\$182,700	\$61,580
2012	\$94,080	\$142,210	\$142,210	\$48,130
2013	\$78,830	\$115,560	\$115,560	\$36,730

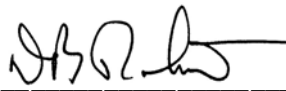
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

Reason for Amendment :
The State Tax Commission determined to approve the change to correct the Assessment Unit and School District listed.



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0850

GENESEE COUNTY

CITY OF FLINT

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-20472-2	Property Owner:	DIAMOND BATTERIES INC.
Classification:	PERSONAL		6165 S. BYRON ROAD
County:	GENESEE COUNTY		DURAND, MI 48429-9406
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$2,000	\$4,800	\$4,800	\$2,800
2012	\$2,000	\$4,300	\$4,300	\$2,300
TAXABLE VALUE				
2011	\$2,000	\$4,800	\$4,800	\$2,800
2012	\$2,000	\$4,300	\$4,300	\$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 November 4, 2013

Docket Number: 154-13-0849

GOGEBIC COUNTY
CITY OF BESSEMER

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	2751-12-502-000	Property Owner:	MICHIGAN DEPT. OF NATURAL RESOURCES
Classification:	REAL		PO BOX 30448
County:	GOGEBIC COUNTY		LANSING, MI 48909-7948
Assessment Unit:	CITY OF BESSEMER	Assessing Officer / Equalization Director:	N. DAVID HARDIE, ASSR.
School District:	BESSEMER CITY		1205 WALNUT STREET
			IRONWOOD, MI 49938

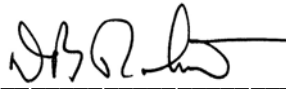
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$200	\$200	\$200
TAXABLE VALUE				
2013	\$0	\$200	\$200	\$200

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0774

INGHAM COUNTY

CITY OF EAST LANSING

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-43-069-501	Property Owner:	STEVEN L. ATKINSON DDS
Classification:	PERSONAL		SUITE 220
County:	INGHAM COUNTY		1451 EAST LANSING DR.
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	EAST LANSING, MI 48823
			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				
2011	\$7,700	\$87,600	\$87,600	\$79,900
2012	\$7,800	\$74,500	\$74,500	\$66,700
2013	\$7,900	\$114,100	\$114,100	\$106,200
TAXABLE VALUE				
2011	\$7,700	\$87,600	\$87,600	\$79,900
2012	\$7,800	\$74,500	\$74,500	\$66,700
2013	\$7,900	\$114,100	\$114,100	\$106,200

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0778**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-13-206-008	Property Owner:	VANDEMEER PLUMBING
Classification:	PERSONAL		501 WOODLAND DR.
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	\$0	\$5,700	\$5,700	\$5,700
TAXABLE VALUE				
2013	\$0	\$5,700	\$5,700	\$5,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0780**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-52-233-300	Property Owner:	DATA RECOGNITION CORPORATION
Classification:	PERSONAL		13490 BASS LAKE ROAD
County:	INGHAM COUNTY		OSSEO, MN 55311
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	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	\$92,700	\$92,700	\$92,700
TAXABLE VALUE				
2012	\$0	\$92,700	\$92,700	\$92,700

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 November 4, 2013**

Docket Number: **154-13-0807**
**INGHAM COUNTY
CITY OF LANSING**

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	90-33-01-20-377-000	Property Owner:	EVERBANK COMMERCIAL FINANCING, INC.
Classification:	PERSONAL		SUITE A
County:	INGHAM COUNTY		630 N. CENTRAL EXPY
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	PLANO, TX 75074
			WILLIAM E. FOWLER, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$21,100	\$11,700	\$11,700	(\$9,400)
TAXABLE VALUE				
2013	\$21,100	\$11,700	\$11,700	(\$9,400)

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 November 4, 2013

Docket Number: 154-13-0851

IOSCO COUNTY

CITY OF TAWAS CITY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 133-900-000-382-00
Classification: PERSONAL
County: IOSCO COUNTY
Assessment Unit: CITY OF TAWAS CITY

School District: TAWAS

Property Owner:
COMPUTER SCIENCES CORPORATION
C/O RYAN, LLC - RAY BLATNIK
127 PUBLIC SQ., STE. 2800
CLEVELAND, OH 44114
Assessing Officer / Equalization Director:
SANDRA K. SMITH, ASSR.
P.O. BOX 568
TAWAS CITY, MI 48764-0568

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$600	\$0	\$0	(\$600)
2013	\$600	\$0	\$0	(\$600)
TAXABLE VALUE				
2012	\$600	\$0	\$0	(\$600)
2013	\$600	\$0	\$0	(\$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



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 25, 2013

Docket Number: 154-13-0808
IOSCO COUNTY
CITY OF TAWAS CITY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	133-900-000-009-00	Property Owner:	BRENT & DONNA PIERCE
Classification:	PERSONAL		PIERCE TOOL LLC
County:	IOSCO COUNTY		112 DAVISON ROAD
Assessment Unit:	CITY OF TAWAS CITY	Assessing Officer / Equalization Director:	EAST TAWAS, MI 48730
School District:	TAWAS		SANDRA K. SMITH, ASSR.
			P.O. BOX 568
			TAWAS CITY, MI 48764-0568

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$24,300	\$37,400	\$37,400	\$13,100
 TAXABLE VALUE				
2013	\$24,300	\$37,400	\$37,400	\$13,100

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.

Reason for Amendment :

The State Tax Commission determined to approve the change to correct the Assessment Unit listed.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Issued November 4, 2013

Docket Number: **154-13-0870**

JACKSON COUNTY

CITY OF JACKSON

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4-156100000	Property Owner:	BRIAN ROCKWELL
Classification:	REAL		PO BOX 1778
County:	JACKSON COUNTY		JACKSON, MI 49204
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	DAVID W. TAYLOR, ASSR.
School District:	JACKSON		161 W. MICHIGAN
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,550	\$7,700	\$7,700	\$6,150
2013	\$1,500	\$7,700	\$7,700	\$6,200
TAXABLE VALUE				
2012	\$1,550	\$7,700	\$7,700	\$6,150
2013	\$1,500	\$7,700	\$7,700	\$6,200

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0873**
**JACKSON COUNTY
CITY OF JACKSON**

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-282690000	Property Owner:	GREAT LAKES GRAPHICS, INC.
Classification:	PERSONAL		SUITE 355
County:	JACKSON COUNTY		209 E. WASHINGTON AVE.
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	JACKSON, MI 49201
School District:	JACKSON		DAVID W. TAYLOR, ASSR.
			161 W. MICHIGAN
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$21,500	\$36,600	\$36,600	\$15,100
TAXABLE VALUE				
2013	\$21,500	\$36,600	\$36,600	\$15,100

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 November 4, 2013**

Docket Number: **154-13-0852**
JACKSON COUNTY
HENRIETTA TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	000-04-06-200-002-03	Property Owner:	MICHIGAN DEPT. OF NATURAL RESOURCES
Classification:	REAL		PO BOX 30448
County:	JACKSON COUNTY		LANSING, MI 48909-7948
Assessment Unit:	HENRIETTA TWP.	Assessing Officer / Equalization Director:	VICKIE M. BRADLEY, ASSR.
School District:	STOCKBRIDGE		11120 MUSBACH ROAD
			MUNITH, MI 49259

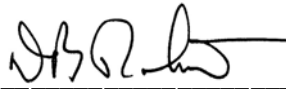
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$36,000	\$36,000	\$36,000
TAXABLE VALUE				
2013	\$0	\$36,000	\$36,000	\$36,000

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 November 4, 2013

Docket Number: 154-13-0853

KALKASKA COUNTY

BEAR LAKE TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	40-001-029-007-05	Property Owner:	MICHIGAN DEPT. OF NATURAL RESOURCES
Classification:	REAL		PO BOX 30448
County:	KALKASKA COUNTY		LANSING, MI 48909-7948
Assessment Unit:	BEAR LAKE TWP.	Assessing Officer / Equalization Director:	MICHAEL L. VANHORN, ASSR.
School District:	KALKASKA		P.O. BOX 855
			KALKASKA, MI 49646

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$5,000	\$5,000	\$5,000
TAXABLE VALUE				
2013	\$0	\$5,000	\$5,000	\$5,000

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 November 4, 2013

Docket Number: **154-13-0754**

KENT COUNTY

CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-102-114	Property Owner:	PERFORMANCE DIECUTTING & FINISHING
Classification:	PERSONAL		955 GODFREY AVE., SW
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$9,600	\$60,300	\$60,300	\$50,700
2012	\$10,500	\$54,100	\$54,100	\$43,600
2013	\$66,100	\$50,900	\$50,900	(\$15,200)
TAXABLE VALUE				
2011	\$9,600	\$60,300	\$60,300	\$50,700
2012	\$10,500	\$54,100	\$54,100	\$43,600
2013	\$66,100	\$50,900	\$50,900	(\$15,200)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0766**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-105-000	Property Owner:	GENTLE TOUCH PROFESSIONAL ELECTROLYSIS 3427 SALERNO DR NE GRAND RAPIDS, MI 49525
Classification:	PERSONAL	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR. 300 MONROE AVENUE N.W. GRAND RAPIDS, MI 49503
County:	KENT COUNTY		
Assessment Unit:	CITY OF GRAND RAPIDS		
School District:	GRAND RAPIDS		

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$3,300	\$20,800	\$20,800	\$17,500
TAXABLE VALUE				
2012	\$3,300	\$20,800	\$20,800	\$17,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0782**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-107-370	Property Owner:	SIEMENS FINANCIAL SERVICES
Classification:	PERSONAL		SUITE 300
County:	KENT COUNTY		8440 ALLISON POINTE BLVD.
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	INDIANAPOLIS, IN 46250
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR.
			300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$789,100	\$0	\$0	(\$789,100)
2012	\$815,800	\$155,900	\$155,900	(\$659,900)
TAXABLE VALUE				
2011	\$789,100	\$0	\$0	(\$789,100)
2012	\$815,800	\$155,900	\$155,900	(\$659,900)

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 November 4, 2013**

Docket Number: **154-13-0810**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-14-18-451-017	Property Owner:	ABRAM J. BOS & DEBORAH A. OOSTERHOUSE
Classification:	REAL		456 SPENCER ST., NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49505
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$32,500	\$32,500	\$32,500
TAXABLE VALUE				
2013	\$0	\$32,500	\$32,500	\$32,500

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 November 4, 2013

Docket Number: **154-13-0811**

KENT COUNTY

CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-114-102	Property Owner:	ADVANCED FULFILLMENT INC.
Classification:	PERSONAL		955 GODFREY AVE. SW
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$17,000	\$17,000	\$17,000
2012	\$0	\$24,200	\$24,200	\$24,200
TAXABLE VALUE				
2011	\$0	\$17,000	\$17,000	\$17,000
2012	\$0	\$24,200	\$24,200	\$24,200

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0833**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-21-021-448	Property Owner:	PHRCS CORPORATE OFFICE
Classification:	PERSONAL		SUITE 200
County:	KENT COUNTY		4450 CASCADE ROAD
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49546
School District:	FOREST HILLS		SCOTT A. ENGERSON, ASSR.
			300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$179,800	\$141,700	\$141,700	(\$38,100)
TAXABLE VALUE				
2013	\$179,800	\$141,700	\$141,700	(\$38,100)

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 November 4, 2013**

Docket Number: **154-13-0753**
KENT COUNTY
CITY OF LOWELL

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-72-011-459	Property Owner:	JICE PHARMACEUTICALS
Classification:	PERSONAL-IFT		218 S. WASHINGTON
County:	KENT COUNTY		LOWELL, MI 49331
Assessment Unit:	CITY OF LOWELL	Assessing Officer / Equalization Director:	JEFFREY D. RASHID, ASSR.
School District:	LOWELL		301 E. MAIN STREET
			LOWELL, MI 49331

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$10,000	\$0	\$0	(\$10,000)
TAXABLE VALUE				
2012	\$10,000	\$0	\$0	(\$10,000)

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 November 4, 2013**

Docket Number: **154-13-0809**
KENT COUNTY
GAINES TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-20-030-010	Property Owner:	MONITOR SIGN COMPANY INC.
Classification:	PERSONAL		7660 HAMMOND SE
County:	KENT COUNTY		CALEDONIA, MI 49316
Assessment Unit:	GAINES TWP.	Assessing Officer / Equalization Director:	VICKI L. VANDERLUGT, ASSR.
School District:	CALEDONIA		8555 KALAMAZOO AVENUE S.E.
			CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$4,200	\$5,900	\$5,900	\$1,700
TAXABLE VALUE				
2013	\$4,200	\$5,900	\$5,900	\$1,700

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 November 4, 2013**

Docket Number: **154-13-0759**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-021-832	Property Owner:	GENERAL ELECTRIC CAPITAL CORP.
Classification:	PERSONAL		PROPERTY TAX COMPLIANCE
County:	KENT COUNTY		PO BOX 5043
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	CHICAGO, IL 60680-5043
School District:	NORTHVIEW		JUDITH A. LAFAVE, ASSR.
			6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$39,700	\$26,500	\$26,500	(\$13,200)
TAXABLE VALUE				
2013	\$39,700	\$26,500	\$26,500	(\$13,200)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0874

LAPEER COUNTY
NORTH BRANCH TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	046-304-065-00	Property Owner:	PRECISION MACHINING CO.
Classification:	REAL		6637 BERNIE KOHLER DRIVE
County:	LAPEER COUNTY		NORTH BRANCH, MI 48461
Assessment Unit:	NORTH BRANCH TWP.	Assessing Officer / Equalization Director:	AMY K. BRIDGER-SNOBLEN, ASSR.
School District:	NORTH BRANCH		P.O. BOX 186
			NORTH BRANCH, MI 48461

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$7,504	\$121,038	\$121,038	\$113,534
TAXABLE VALUE				
2013	\$7,504	\$83,304	\$83,304	\$75,800

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 November 4, 2013**

Docket Number: **154-13-0866**
LIVINGSTON COUNTY
BRIGHTON TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-99-100-681	Property Owner:	ARCADIS BBL, INC.
Classification:	PERSONAL		ATTN: ACCOUNTS PAYABLE
County:	LIVINGSTON COUNTY		630 PLAZA DR.
Assessment Unit:	BRIGHTON TWP.		LITTLETON, CO 80129-2379
School District:	BRIGHTON	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI, ASSR.
			4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$72,420	\$78,220	\$78,220	\$5,800
TAXABLE VALUE				
2013	\$72,420	\$78,220	\$78,220	\$5,800

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0812

MACKINAC COUNTY

BREVORT TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	49-002-435-009-00	Property Owner:	THOMAS J. & GENEVIEVE A. APFEL
Classification:	REAL		P.O. BOX 103
County:	MACKINAC COUNTY		MORAN, MI 49760
Assessment Unit:	BREVORT TWP.	Assessing Officer / Equalization Director:	RICHARD A. OLIVER, ASSR.
School District:	ST.IGNACE TWP.		P.O. BOX 20
			ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$48,700	\$52,639	\$52,639	\$3,939
2013	\$44,400	\$52,639	\$52,639	\$8,239
TAXABLE VALUE				
2012	\$37,796	\$41,735	\$41,735	\$3,939
2013	\$38,703	\$42,736	\$42,736	\$4,033

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0813**
MACKINAC COUNTY
MORAN TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	49-008-900-023-20	Property Owner:	M J ELECTRIC, DAVE CARLSON
Classification:	PERSONAL-UTILITY		PO BOX 686
County:	MACKINAC COUNTY		200W FRANK PIPP DR.
Assessment Unit:	MORAN TWP.	Assessing Officer / Equalization Director:	IRON MOUNTAIN, MI 49801
			RICHARD A. OLIVER, ASSR.
School District:	MORAN		W1362 US 2, BOX 364
			ST. IGNACE, MI 49781

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,000,000	\$53,300	\$53,300	(\$946,700)

TAXABLE VALUE				
2013	\$1,000,000	\$53,300	\$53,300	(\$946,700)

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 November 4, 2013**

Docket Number: **154-13-0858**
MACOMB COUNTY
CITY OF MOUNT CLEMENS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-55-80-040-240	Property Owner:	ALLERGY & ASTHMA PHYSICIANS OF COMMERCE TOWNSHIP 26300 TELEGRAPH RD., 2ND FLOOR SOUTHFIELD, MI 48033
Classification:	PERSONAL	Assessing Officer / Equalization Director:	NANCY A. STREHL, ASSR. ONE CROCKER BLVD. MT. CLEMENS, MI 48043
County:	MACOMB COUNTY		
Assessment Unit:	CITY OF MOUNT CLEMENS		
School District:	MOUNT CLEMENS		

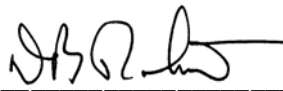
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$21,589	\$21,589	\$21,589
TAXABLE VALUE				
2013	\$0	\$21,589	\$21,589	\$21,589

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0798**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-04-178-012-001
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF STERLING HEIGHTS

School District: UTICA

Property Owner:
LETNAN INDUSTRIES INC.
6520 ARROW DRIVE
STERLING HEIGHTS, MI 48314

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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$67,150	\$80,450	\$80,450	\$13,300
TAXABLE VALUE				
2013	\$67,150	\$80,450	\$80,450	\$13,300

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 November 4, 2013**

Docket Number: **154-13-0799**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-96-000-000-873	Property Owner:	HEARTLAND FOOD PRODUCTS, INC.
Classification:	PERSONAL		SUITE 100
County:	MACOMB COUNTY		1401 E. 104TH ST.
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	KANSAS CITY, MO 64131
School District:	UTICA		DWAYNE G. MCLACHLAN, ASSR.
			40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

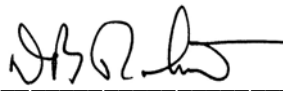
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,250	\$1,250	\$1,250
TAXABLE VALUE				
2013	\$0	\$1,250	\$1,250	\$1,250

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0863**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 10-28-201-003-003 Classification: PERSONAL County: MACOMB COUNTY Assessment Unit: CITY OF STERLING HEIGHTS School District: WARREN CONSOLIDATED</p>	<p>Property Owner: SYNCREON AMERICA INC. SUITE 250 2851 HIGH MEADOW CIRCLE AUBURN HILLS, MI 48326 Assessing Officer / Equalization Director: DWAYNE G. MCLACHLAN, ASSR. 40555 UTICA ROAD, BOX 8009 STERLING HEIGHTS, MI 48311-8009</p>
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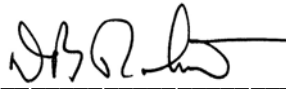
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$95,300	\$95,300	\$95,300
2012	\$0	\$85,550	\$85,550	\$85,550
2013	\$0	\$77,400	\$77,400	\$77,400
TAXABLE VALUE				
2011	\$0	\$95,300	\$95,300	\$95,300
2012	\$0	\$85,550	\$85,550	\$85,550
2013	\$0	\$77,400	\$77,400	\$77,400

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0814**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-711-600	Property Owner:	CW BURTON & ASSOC. INC
Classification:	PERSONAL		28673 HOOVER
County:	MACOMB COUNTY		WARREN, MI 48093
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,363	\$1,363	\$1,363
TAXABLE VALUE				
2013	\$0	\$1,363	\$1,363	\$1,363

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0815**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-935-390	Property Owner:	RIZZO ENVIRONMENTAL SERVICES
Classification:	PERSONAL		6200 ELMRIDGE DRIVE
County:	MACOMB COUNTY		STERLING HEIGHTS, MI 48313
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				
2013	\$0	\$3,482	\$3,482	\$3,482
TAXABLE VALUE				
2013	\$0	\$3,482	\$3,482	\$3,482

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0830

MACOMB COUNTY

CITY OF WARREN

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 99-02-399-495
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF WARREN

School District: VAN DYKE

Property Owner:
REDBOX AUTOMATED RETAIL
C/O MARVIN F. POER AND COMPANY
PO BOX 802206
DALLAS, TX 75380-2206
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	\$0	\$6,016	\$6,016	\$6,016
TAXABLE VALUE				
2013	\$0	\$6,016	\$6,016	\$6,016

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0800**
MACOMB COUNTY
MACOMB TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-69-16600-1	Property Owner:	KLAUDIO SHIROKA MONI'S RESTAURANT
Classification:	PERSONAL		16600 24 MILE ROAD
County:	MACOMB COUNTY		MACOMB, MI 48042
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	DANIEL P. HICKEY, ASSR.
School District:	UTICA		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$8,870	\$26,920	\$26,920	\$18,050
2013	\$15,000	\$23,370	\$23,370	\$8,370
TAXABLE VALUE				
2012	\$8,870	\$26,920	\$26,920	\$18,050
2013	\$15,000	\$23,370	\$23,370	\$8,370

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 November 4, 2013

Docket Number: **154-13-0854**

MACOMB COUNTY

MACOMB TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-53-51195-2	Property Owner:	GAIL THIBAUT G.T.C. SPECIALITIES
Classification:	PERSONAL		51195 REGENCY CENTER DR.
County:	MACOMB COUNTY		MACOMB, MI 48042
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	DANIEL P. HICKEY, ASSR.
School District:	CHIPPEWA VALLEY		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$221,120	\$268,430	\$268,430	\$47,310
2012	\$40,390	\$85,140	\$85,140	\$44,750
2013	\$35,000	\$82,310	\$82,310	\$47,310
TAXABLE VALUE				
2011	\$221,120	\$268,430	\$268,430	\$47,310
2012	\$40,390	\$85,140	\$85,140	\$44,750
2013	\$35,000	\$82,310	\$82,310	\$47,310

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0872

MACOMB COUNTY

MACOMB TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-24-50526-1	Property Owner:	TRUGREEN OF MACOMB
Classification:	PERSONAL		C/O DUFF & PHELPS, LLC.
County:	MACOMB COUNTY		PO BOX 260888
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	PLANO, TX 75026-0888
School District:	CHIPPEWA VALLEY		DANIEL P. HICKEY, ASSR.
			54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$57,230	\$100,940	\$100,940	\$43,710
2013	\$140,000	\$120,880	\$120,880	(\$19,120)
TAXABLE VALUE				
2012	\$57,230	\$100,940	\$100,940	\$43,710
2013	\$140,000	\$120,880	\$120,880	(\$19,120)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0281**
MACOMB COUNTY
RICHMOND TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 03-99-200-007 Classification: PERSONAL County: MACOMB COUNTY Assessment Unit: RICHMOND TWP. School District: RICHMOND	Property Owner: SPE 33800 ARMADA RIDGE ROAD RICHMOND, MI 48062 Assessing Officer / Equalization Director: LISA C. GRIFFIN, ASSR. 34900 SCHOOL SECTION RICHMOND, MI 48062
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$22,473	\$22,473	\$22,473
2012	\$0	\$19,190	\$19,190	\$19,190
2013	\$0	\$17,026	\$17,026	\$17,026
TAXABLE VALUE				
2011	\$0	\$22,473	\$22,473	\$22,473
2012	\$0	\$19,190	\$19,190	\$19,190
2013	\$0	\$17,026	\$17,026	\$17,026

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0877**
MACOMB COUNTY
RICHMOND TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-99-351-014	Property Owner:	D & E LANDSCAPING & GRADING INC.
Classification:	PERSONAL		69620 LOWE PLANK
County:	MACOMB COUNTY		RICHMOND, MI 48062
Assessment Unit:	RICHMOND TWP.	Assessing Officer / Equalization Director:	LISA C. GRIFFIN, ASSR.
School District:	RICHMOND		34900 SCHOOL SECTION
			RICHMOND, MI 48062

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$12,822	\$12,822	\$12,822
2012	\$0	\$16,313	\$16,313	\$16,313
2013	\$0	\$14,811	\$14,811	\$14,811
TAXABLE VALUE				
2011	\$0	\$12,822	\$12,822	\$12,822
2012	\$0	\$16,313	\$16,313	\$16,313
2013	\$0	\$14,811	\$14,811	\$14,811

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

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

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

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



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued January 29, 2014

Docket Number: 154-13-0741
MECOSTA COUNTY
MECOSTA TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	54-09-001-024-500	Property Owner:	DARRELL A. & LAURA J. JOHNSON
Classification:	REAL		11639 187TH AVE
County:	MECOSTA COUNTY		STANWOOD, MI 49346
Assessment Unit:	MECOSTA TWP.	Assessing Officer / Equalization Director:	MICHELE G. GRAHAM, ASSR.
School District:	MORLEY STANWOOD		119729 11 MILE ROAD
			BIG RAPIDS, MI 49307

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$6,006	\$6,006	\$6,006
TAXABLE VALUE				
2013	\$0	\$3,003	\$3,003	\$3,003

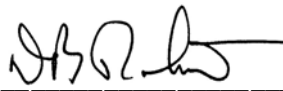
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

Reason for Amendment :
The State Tax Commission determined to approve the change in the Requested Assessed and Taxable Values and Net Increase/Decrease Values for the 2013 Tax Year.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Issued November 4, 2013

Docket Number: **154-13-0875**

MONROE COUNTY

CITY OF MONROE

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	58-55-19-00602-000	Property Owner:	TIMOTHY & PEGGY TYNIW
Classification:	REAL		965 WOODVILLE AVE.
County:	MONROE COUNTY		MONROE, MI 48161
Assessment Unit:	CITY OF MONROE	Assessing Officer / Equalization Director:	SAMUEL J. GUICH, ASSR.
School District:	MONROE		120 E. FIRST STREET
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$35,120	\$40,200	\$40,200	\$5,080
2012	\$33,300	\$38,450	\$38,450	\$5,150
2013	\$30,420	\$34,960	\$34,960	\$4,540
TAXABLE VALUE				
2011	\$35,120	\$40,200	\$40,200	\$5,080
2012	\$33,300	\$38,450	\$38,450	\$5,150
2013	\$30,420	\$34,960	\$34,960	\$4,540

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0797**
MONROE COUNTY
ERIE TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-300-415-00	Property Owner:	DE LAGE LANDEN OPERATIONAL SERVICES
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL ROAD
County:	MONROE COUNTY		WAYNE, PA 19087
Assessment Unit:	ERIE TWP.	Assessing Officer / Equalization Director:	STEPHANIE M. RENIUS, ASSR.
School District:	MASON		2065 ERIE ROAD, BOX 187
			ERIE, MI 48133

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$23,300	\$2,278	\$2,278	(\$21,022)
TAXABLE VALUE				
2013	\$23,300	\$2,278	\$2,278	(\$21,022)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0796**
MUSKEGON COUNTY
CITY OF ROOSEVELT PARK

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-25-900-351-2800-00	Property Owner:	GMI COMPOSITES INC.
Classification:	PERSONAL		1355 W. SHERMAN BOULEVARD
County:	MUSKEGON COUNTY		MUSKEGON, MI 49441
Assessment Unit:	CITY OF ROOSEVELT PARK	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MONA SHORES		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$466,900	\$859,100	\$859,100	\$392,200

TAXABLE VALUE				
2013	\$466,900	\$859,100	\$859,100	\$392,200

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0477**
**OAKLAND COUNTY
CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-009-144	Property Owner:	HPC APARTMENT SHOPPERS GUIDE
Classification:	PERSONAL		SUITE 100
County:	OAKLAND COUNTY		3585 ENGINEERING DRIVE
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	NORCROSS, GA 30092
School District:	AVONDALE		MICHEAL R. LOHMEIER, ASSR.
			1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$4,630	\$4,630	\$4,630
TAXABLE VALUE				
2013	\$0	\$4,630	\$4,630	\$4,630

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0482**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-013-163	Property Owner:	INTELLEX
Classification:	PERSONAL		C/O D&P #800-MI-0000800102
County:	OAKLAND COUNTY		P.O. BOX 2629
Assessment Unit:	CITY OF AUBURN HILLS		ADDISON, TX 75001
School District:	PONTIAC	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
			1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$73,450	\$73,450	\$73,450
TAXABLE VALUE				
2013	\$0	\$73,450	\$73,450	\$73,450

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0816**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-013-169	Property Owner:	INTERNATIONAL ENVIRONMENTAL MGMT
Classification:	PERSONAL		C/O MARVIN F POER AND COMPANY
County:	OAKLAND COUNTY		PO BOX 802206
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	DALLAS, TX 75380-2206
School District:	PONTIAC		MICHEAL R. LOHMEIER, ASSR.
			1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$19,900	\$19,900	\$19,900
2013	\$0	\$17,000	\$17,000	\$17,000
TAXABLE VALUE				
2012	\$0	\$19,900	\$19,900	\$19,900
2013	\$0	\$17,000	\$17,000	\$17,000

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 November 4, 2013**

Docket Number: **154-13-0802**
**OAKLAND COUNTY
CITY OF FERNDALE**

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-24-99-16-002-435	Property Owner:	ROSS DECCO COMPANY
Classification:	PERSONAL		2435 HILTON ROAD
County:	OAKLAND COUNTY		FERNDALE, MI 48220
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	FERNDALE		2500 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$260,560	\$168,990	\$168,990	(\$91,570)
TAXABLE VALUE				
2012	\$260,560	\$168,990	\$168,990	(\$91,570)

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0817

OAKLAND COUNTY
CITY OF FERNDALE

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 24-99-00-009-065
Classification: PERSONAL
County: OAKLAND COUNTY
Assessment Unit: CITY OF FERNDALE
School District: FERNDALE

Property Owner:
GE EQUIPMENT MIDTICKET LLC 2009-1
PO BOX 1920
DANBURY, CT 06813-1920

Assessing Officer / Equalization Director:
DAVID M. HIEBER, ASSR.
2500 ELIZABETH LK RD. STE 1000 W
PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$35,090	\$0	\$0	(\$35,090)
TAXABLE VALUE				
2011	\$35,090	\$0	\$0	(\$35,090)

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 November 4, 2013**

Docket Number: **154-13-0818**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-013-226	Property Owner:	GRAND RAPIDS BUILDING SERVICES
Classification:	PERSONAL		1200 FRONT ST. NW
County:	OAKLAND COUNTY		GRAND RAPIDS, MI 49504-3217
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,470	\$2,470	\$2,470
TAXABLE VALUE				
2013	\$0	\$2,470	\$2,470	\$2,470

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0819

OAKLAND COUNTY

CITY OF NOVI

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 50-99-00002-185
Classification: PERSONAL
County: OAKLAND COUNTY
Assessment Unit: CITY OF NOVI

School District: NOVI

Property Owner:
DICK'S SPORTING GOODS/GAYLAN'S
TRADING COMPANY LLC
345 COURT ST.
CORAOPOLIS, PA 15108
Assessing Officer / Equalization Director:
D. GLENN LEMMON, ASSR.
45175 W. 10 MILE
NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$404,990	\$208,800	\$208,800	(\$196,190)
2013	\$268,210	\$226,580	\$226,580	(\$41,630)
TAXABLE VALUE				
2012	\$404,990	\$208,800	\$208,800	(\$196,190)
2013	\$268,210	\$226,580	\$226,580	(\$41,630)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0788**
OAKLAND COUNTY
CITY OF PLEASANT RIDGE

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	60-99-00-005-029	Property Owner:	IMMY INC.
Classification:	PERSONAL		4245 BUCKINGHAM ROAD
County:	OAKLAND COUNTY		ROYAL OAK, MI 48073-6219
Assessment Unit:	CITY OF PLEASANT RIDGE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	FERNDALE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,700	\$8,180	\$8,180	\$5,480
TAXABLE VALUE				
2013	\$2,700	\$8,180	\$8,180	\$5,480

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0507**
**OAKLAND COUNTY
CITY OF ROYAL OAK**

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-99-00-003-379	Property Owner:	BIOMERIEUX INC.
Classification:	PERSONAL		100 RODOLPHE ST
County:	OAKLAND COUNTY		DURHAM, NC 27712
Assessment Unit:	CITY OF ROYAL OAK	Assessing Officer / Equalization Director:	JAMES M. GEIERMANN, ASSR.
School District:	ROYAL OAK		211 S. WILLIAMS STREET
			ROYAL OAK, MI 48067

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$20,840	\$20,840	\$20,840
TAXABLE VALUE				
2013	\$0	\$20,840	\$20,840	\$20,840

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0789

OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-04-027-014	Property Owner:	HOUSE OF ALI, THE
Classification:	PERSONAL		21750 WINCHESTER
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48076
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$270	\$270	\$270
2013	\$0	\$220	\$220	\$220
TAXABLE VALUE				
2012	\$0	\$270	\$270	\$270
2013	\$0	\$220	\$220	\$220

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0790**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-365-840	Property Owner:	JOHN DEERE LANDSCAPE, INC.
Classification:	PERSONAL		650 STEPHENSON
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	ROYAL OAK		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$779,070	\$609,610	\$609,610	(\$169,460)
2012	\$571,800	\$444,130	\$444,130	(\$127,670)
2013	\$562,650	\$424,590	\$424,590	(\$138,060)
TAXABLE VALUE				
2011	\$779,070	\$609,610	\$609,610	(\$169,460)
2012	\$571,800	\$444,130	\$444,130	(\$127,670)
2013	\$562,650	\$424,590	\$424,590	(\$138,060)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0791**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 88-99-00-753-620 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF TROY School District: TROY</p>	<p>Property Owner: GUARDIAN LIFE INSURANCE 16TH FLOOR B 7 HANOVER SQUARE NEW YORK, NY 10004 Assessing Officer / Equalization Director: LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285</p>
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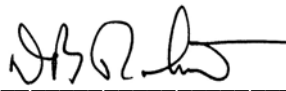
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$39,100	\$39,100	\$39,100
2013	\$0	\$34,560	\$34,560	\$34,560
TAXABLE VALUE				
2012	\$0	\$39,100	\$39,100	\$39,100
2013	\$0	\$34,560	\$34,560	\$34,560

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0792**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 88-99-00-753-600 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF TROY School District: TROY</p>	<p>Property Owner: VANGUARD IT SERVICES LLC HANGAR SOLUTIONS 14400 METCALF AVENUE OVERLAND PARK, KS 66223 Assessing Officer / Equalization Director: LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285</p>
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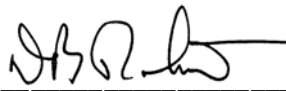
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,286,690	\$1,286,690	\$1,286,690
 TAXABLE VALUE				
2013	\$0	\$1,286,690	\$1,286,690	\$1,286,690

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

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

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

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



 Douglas B. Roberts
 Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 18, 2013

Docket Number: 154-13-0793
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-260-240	Property Owner:	MICHIGAN CLINIC FOR FACIAL PAIN PLC
Classification:	PERSONAL		3144 JOHN R
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$68,810	\$79,280	\$79,280	\$10,470
2012	\$86,010	\$75,130	\$75,130	(\$10,880)
2013	\$61,690	\$69,420	\$69,420	\$7,730
TAXABLE VALUE				
2011	\$68,810	\$79,280	\$79,280	\$10,470
2012	\$65,700	\$75,130	\$75,130	\$9,430
2013	\$61,690	\$69,420	\$69,420	\$7,730

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

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

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

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

Reason for Amendment :
The State Tax Commission determined to approve the change in the Original Assessed Value for the 2012 tax year.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0794**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-753-630	Property Owner:	WONDERFUL LIFE CENTERS LLC BY EDGE LLC MEMBER LAWRENCE MALO PO BOX 374 MILFORD, MI 48381
Classification:	PERSONAL	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285
County:	OAKLAND COUNTY		
Assessment Unit:	CITY OF TROY		
School District:	TROY		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$16,380	\$16,380	\$16,380
TAXABLE VALUE				
2013	\$0	\$16,380	\$16,380	\$16,380

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 November 4, 2013**

Docket Number: **154-13-0795**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-250-100	Property Owner:	EXPRESS FASHION OPERATIONS LLC
Classification:	PERSONAL		C/O INDIRECT TAX SOLUTIONS MIKE BUTLER
County:	OAKLAND COUNTY		PO BOX 159
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	PICKERINGTON, OH 43147
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,052,890	\$513,000	\$513,000	(\$539,890)
TAXABLE VALUE				
2013	\$1,052,890	\$513,000	\$513,000	(\$539,890)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0820**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-753-610	Property Owner:	BAUER HOCKEY INC.
Classification:	PERSONAL		100 DOMAIN DRIVE
County:	OAKLAND COUNTY		EXETER, NH 03833
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$3,410	\$3,410	\$3,410
TAXABLE VALUE				
2013	\$0	\$3,410	\$3,410	\$3,410

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0855**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a 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: 88-99-00-397-440 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF TROY School District: TROY</p>	<p>Property Owner: FORE SEASON GOLF ATTN: GREG ALONSO 435 SCONE TROY, MI 48098 Assessing Officer / Equalization Director: LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285</p>
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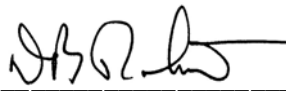
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$0	\$3,190	\$3,190	\$3,190
2012	\$0	\$3,040	\$3,040	\$3,040
2013	\$0	\$2,760	\$2,760	\$2,760
TAXABLE VALUE				
2011	\$0	\$3,190	\$3,190	\$3,190
2012	\$0	\$3,040	\$3,040	\$3,040
2013	\$0	\$2,760	\$2,760	\$2,760

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 November 4, 2013**

Docket Number: **154-13-0856**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-371-300	Property Owner:	TALASCEND, LLC
Classification:	PERSONAL		SUITE 450
County:	OAKLAND COUNTY		5700 CROOKS
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	TROY, MI 48098
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$147,100	\$121,960	\$121,960	(\$25,140)
2013	\$126,840	\$104,640	\$104,640	(\$22,200)
TAXABLE VALUE				
2012	\$147,100	\$121,960	\$121,960	(\$25,140)
2013	\$126,840	\$104,640	\$104,640	(\$22,200)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0857**
**OAKLAND COUNTY
CITY OF TROY**

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 88-99-00-396-850
Classification: PERSONAL
County: OAKLAND COUNTY
Assessment Unit: CITY OF TROY

School District: TROY

Property Owner:
ALLERGY & ASTHMA PHYSICIANS
OF COMMERCE TOWNSHIP
1030 HARRINGTON ST., STE 301
MT. CLEMENS, MI 48043
Assessing Officer / Equalization Director:
LEGER A. LICARI, ASSR.
500 W. BIG BEAVER
TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$21,620	\$0	\$0	(\$21,620)
TAXABLE VALUE				
2013	\$21,620	\$0	\$0	(\$21,620)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0864**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-401-110	Property Owner:	ESQUIRE DEPOSITION SOLUTIONS LLC
Classification:	PERSONAL		SUITE 27
County:	OAKLAND COUNTY		101 MARIETTA ST., NW
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	ATLANTA, GA 30303-2720
			LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,290	\$8,650	\$8,650	\$6,360
TAXABLE VALUE				
2013	\$2,290	\$8,650	\$8,650	\$6,360

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0449**
**OAKLAND COUNTY
COMMERCE TWP.**

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	E-99-81-021-010	Property Owner:	KS AND C INDUSTRIES
Classification:	PERSONAL		2750 S. HANLEY ROAD
County:	OAKLAND COUNTY		ST. LOUIS, MO 63143-2705
Assessment Unit:	COMMERCE TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$5,610	\$5,610	\$5,610
TAXABLE VALUE				
2013	\$0	\$5,610	\$5,610	\$5,610

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0466

OAKLAND COUNTY
SOUTHFIELD TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: TB 99-00-011-538
Classification: PERSONAL
County: OAKLAND COUNTY
Assessment Unit: SOUTHFIELD TWP.

School District: BIRMINGHAM

Property Owner:
CONTINENTAL MANAGEMENT
32600 TELEGRAPH RD, STE 202
BINGHAM FARMS, MI 48025

Assessing Officer / Equalization Director:
DAVID M. HIEBER, ASSR.
250 ELIZABETH LK RD STE 1000 W
PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$25,680	\$87,720	\$87,720	\$62,040
TAXABLE VALUE				
2012	\$25,680	\$87,720	\$87,720	\$62,040

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0467

OAKLAND COUNTY
SOUTHFIELD TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	TB 99-00-011-537	Property Owner:	MHT HOUSING INC.
Classification:	PERSONAL		32600 TELEGRAPH ROAD
County:	OAKLAND COUNTY		BINGHAM FARMS, MI 48025
Assessment Unit:	SOUTHFIELD TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	BIRMINGHAM		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$25,680	\$104,230	\$104,230	\$78,550

TAXABLE VALUE				
2012	\$25,680	\$104,230	\$104,230	\$78,550

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0772**
OTTAWA COUNTY
CITY OF GRAND HAVEN

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-50-58-493-450	Property Owner:	SIEMENS FINANCIAL SERVICES INC.
Classification:	PERSONAL		SUITE 300
County:	OTTAWA COUNTY		8440 ALLISON POINTE BLVD.
Assessment Unit:	CITY OF GRAND HAVEN	Assessing Officer / Equalization Director:	INDIANAPOLIS, IN 46250
			MICHAEL R. GALLIGAN, ASSR.
School District:	GRAND HAVEN		519 WASHINGTON AVENUE
			GRAND HAVEN, MI 49417

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$845,500	\$845,500	\$845,500
2012	\$0	\$659,800	\$659,800	\$659,800
2013	\$539,700	\$570,300	\$570,300	\$30,600
TAXABLE VALUE				
2011	\$0	\$845,500	\$845,500	\$845,500
2012	\$0	\$659,800	\$659,800	\$659,800
2013	\$539,700	\$570,300	\$570,300	\$30,600

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 November 4, 2013**

Docket Number: **154-13-0773**
OTTAWA COUNTY
CITY OF GRAND HAVEN

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-50-58-577-310	Property Owner:	WEST MI IMAGING CENTER
Classification:	PERSONAL		SE MC498
County:	OTTAWA COUNTY		1840 WEALTHY ST.
Assessment Unit:	CITY OF GRAND HAVEN	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49506
			MICHAEL R. GALLIGAN, ASSR.
School District:	GRAND HAVEN		519 WASHINGTON AVENUE
			GRAND HAVEN, MI 49417

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$315,000	\$0	\$0	(\$315,000)
2012	\$601,250	\$0	\$0	(\$601,250)
TAXABLE VALUE				
2011	\$315,000	\$0	\$0	(\$315,000)
2012	\$601,250	\$0	\$0	(\$601,250)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0859**
SCHOOLCRAFT COUNTY
HIAWATHA TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	77-003-950-078-00	Property Owner:	MICHIGAN DEPT. OF NATURAL RESOURCES
Classification:	REAL		PO BOX 30448
County:	SCHOOLCRAFT COUNTY		LANSING, MI 48909-7948
Assessment Unit:	HIAWATHA TWP.	Assessing Officer / Equalization Director:	SUSAN K. BOVAN, ASSR.
School District:	MANISTIQUE		N3420 16 MILE LAKE ROAD
			MUNISING, MI 49862

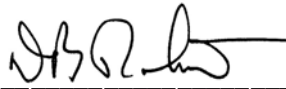
<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$18,000	\$18,000	\$18,000
TAXABLE VALUE				
2013	\$0	\$18,000	\$18,000	\$18,000

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 November 4, 2013**

Docket Number: **154-13-0751**
STATE ASSESSED
STATE OF MICHIGAN

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	97-00-00-00-000-376	Property Owner:	ROCKY MOUNTAIN TRANSPORTATION SERVICES, INC.
Classification:	UTILITY		7312 RALSTON ROAD
County:	STATE ASSESSED		ARVADA, CO 80002
Assessment Unit:	STATE OF MICHIGAN	Assessing Officer / Equalization Director:	
School District:	STATE OF MICHIGAN		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$89,597	\$9,391	\$9,391	(\$80,206)
TAXABLE VALUE				
2013	\$89,597	\$9,391	\$9,391	(\$80,206)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0876**
**WASHTENAW COUNTY
CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-079-917	Property Owner:	OM OF MEDICINE
Classification:	PERSONAL		3RD FLOOR
County:	WASHTENAW COUNTY		112 S. MAIN STREET
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	ANN ARBOR, MI 48104
School District:	ANN ARBOR		DAVID R. PETRAK, ASSR.
			P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$10,900	\$10,900	\$10,900
TAXABLE VALUE				
2011	\$0	\$10,900	\$10,900	\$10,900

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.

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0786**
WASHTENAW COUNTY
CITY OF CHELSEA

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	06-99-30-072-043	Property Owner:	AT&T MOBILITY
Classification:	PERSONAL		ROOM 36-M-1
County:	WASHTENAW COUNTY		909 CHESTNUT
Assessment Unit:	CITY OF CHELSEA		ST. LOUIS, MO 63101
School District:	CHELSEA	Assessing Officer / Equalization Director:	JOHN T. MCLENAGHAN, ASSR.
			305 S. MAIN STREET STE. 100
			CHELSEA, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$11,830	\$0	\$0	(\$11,830)
TAXABLE VALUE				
2012	\$11,830	\$0	\$0	(\$11,830)

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.

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued November 4, 2013

Docket Number: 154-13-0785

WASHTENAW COUNTY

LYNDON TWP.

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	E-99-23-990-055	Property Owner:	AT&T MOBILITY
Classification:	PERSONAL		RM 36-M-1
County:	WASHTENAW COUNTY		909 CHESTNUT ST.
Assessment Unit:	LYNDON TWP.		ST. LOUIS, MO 63101
School District:	CHELSEA	Assessing Officer / Equalization Director:	PATRICIA H. ZAMENSKI, ASSR.
			17751 N. TERRITORIAL ROAD
			CHELSEA, MI 48118

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$700	\$700	\$700
2012	\$0	\$11,830	\$11,830	\$11,830
2013	\$0	\$63,700	\$63,700	\$63,700
TAXABLE VALUE				
2011	\$0	\$700	\$700	\$700
2012	\$0	\$11,830	\$11,830	\$11,830
2013	\$0	\$63,700	\$63,700	\$63,700

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 November 4, 2013**

Docket Number: **154-13-0783**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-2010-095	Property Owner:	LIVERNOS MOTORSPORT & ENGINEERING
Classification:	PERSONAL		2500 SOUTH GULLEY ROAD
County:	WAYNE COUNTY		DEARBORN HEIGHTS, MI 48125
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	WESTWOOD		6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$234,260	\$150,710	\$150,710	(\$83,550)
TAXABLE VALUE				
2011	\$234,260	\$150,710	\$150,710	(\$83,550)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued November 4, 2013**

Docket Number: **154-13-0865**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-3635-005	Property Owner:	DUNKIN DONUTS/BASKIN ROBBINS
Classification:	PERSONAL		4345 S. TELEGRAPH
County:	WAYNE COUNTY		DEARBORN HIEGHTS, MI 48125
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	DEARBORN HEIGHTS		6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$36,800	\$60,800	\$60,800	\$24,000
TAXABLE VALUE				
2013	\$36,800	\$60,800	\$60,800	\$24,000

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 November 4, 2013**

Docket Number: **154-13-0784**
**WAYNE COUNTY
CITY OF LIVONIA**

The State Tax Commission, at a meeting held on November 4, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-999-00-1902-000	Property Owner:	INTERNATIONAL FINANCIAL SERVICES
Classification:	PERSONAL		SUITE 301
County:	WAYNE COUNTY		1113 S. MILWAUKEE AVE.
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LIBERTYVILLE, IL 60048
School District:	LIVONIA		GEORGE J. NEHASIL, ASSR.
			33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$101,000	\$123,230	\$123,230	\$22,230
TAXABLE VALUE				
2013	\$101,000	\$123,230	\$123,230	\$22,230

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

