

Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.

(2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.

(3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.

(4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).

(5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.

(7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

As Amended by  
2003 Public Act No. 247,  
Approved December 29, 2003

**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1083**  
**BAY COUNTY**  
**CITY OF BAY CITY**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-160-022-177-030-00	Property Owner:	ALL AMERICAN INDUSTRIES INC.
Classification:	REAL		1837 1ST STREET
County:	BAY COUNTY		BAY CITY, MI 48708-6387
Assessment Unit:	CITY OF BAY CITY	Assessing Officer / Equalization Director:	AMY J. DEHAAN-LEGGE, ASSR.
School District:	BAY CITY		301 WASHINGTON AVENUE
			BAY CITY, MI 48708

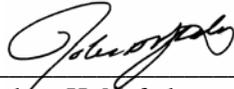
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$60,950	\$58,100	\$58,100	(\$2,850)
<b>TAXABLE VALUE</b>				
2007	\$60,950	\$58,100	\$58,100	(\$2,850)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1314**  
**BRANCH COUNTY**  
**TOWNSHIP OF NOBLE**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12-130-021-200-003-01	Property Owner:	WADE & KATHY JOAN SOWERS
Classification:	REAL		1012 GREENFIELD ROAD
County:	BRANCH COUNTY		BRONSON, MI 49028
Assessment Unit:	TOWNSHIP OF NOBLE	Assessing Officer / Equalization Director:	MELISSA K. LANE, ASSR.
School District:	BRONSON		20 W. CHICAGO STREET
			COLDWATER, MI 49036

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$60,973	\$19,594	\$19,594	(\$41,379)
2008	\$63,920	\$19,594	\$19,594	(\$44,326)
2009	\$63,920	\$34,660	\$34,660	(\$29,260)
<b>TAXABLE VALUE</b>				
2007	\$48,263	\$15,345	\$15,345	(\$32,918)
2008	\$49,373	\$15,698	\$15,698	(\$33,675)
2009	\$51,545	\$28,400	\$28,400	(\$23,145)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1280**  
**CHIPPEWA COUNTY**  
**TOWNSHIP OF SUGAR ISLAND**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	013-014-001-00	Property Owner:	LOUISE F. & CURTIS E. BLEDSOE-TRUSTEES
Classification:	REAL		2018 S. WHITEHEAD ROAD
County:	CHIPPEWA COUNTY		SAULT STE. MARIE, MI 49783
Assessment Unit:	TOWNSHIP OF SUGAR ISLAND	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	SAULT STE.MARIE		6401 E. 1 1/2 MILE ROAD
			SAULT STE. MARIE, MI 49783

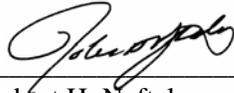
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2006	\$92,700	\$46,813	\$46,813	(\$45,887)
<b>TAXABLE VALUE</b>				
2006	\$65,595	\$33,125	\$33,125	(\$32,470)

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1281**  
**CHIPPEWA COUNTY**  
**TOWNSHIP OF SUGAR ISLAND**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	013-015-002-00	Property Owner:	LOUISE F. & CURTIS E. BLEDSOE-TRUSTEES
Classification:	REAL		2018 S. WHITEHEAD ROAD
County:	CHIPPEWA COUNTY		SAULT STE. MARIE, MI 49783
Assessment Unit:	TOWNSHIP OF SUGAR ISLAND	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	SAULT STE.MARIE		6401 E. 1 1/2 MILE ROAD
			SAULT STE. MARIE, MI 49783

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2006	\$295,500	\$191,712	\$191,712	(\$103,788)
<b>TAXABLE VALUE</b>				
2006	\$295,500	\$154,440	\$154,440	(\$141,060)

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1293**  
**GENESEE COUNTY**  
**CITY OF FENTON**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	53-80-327-207	Property Owner:	ARTISTIC POOLS & CONCRETE
Classification:	PERSONAL		930 NORTH ROAD
County:	GENESEE COUNTY		FENTON, MI 48430
Assessment Unit:	CITY OF FENTON	Assessing Officer / Equalization Director:	TONYA MOLLOSEAU, ASSR.
School District:	FENTON		301 S. LEROY STREET
			FENTON, MI 48430-2196

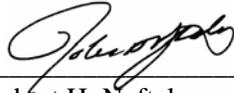
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$100	\$35,400	\$35,400	\$35,300
<b>TAXABLE VALUE</b>				
2009	\$100	\$35,400	\$35,400	\$35,300

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1294**  
**GENESEE COUNTY**  
**CITY OF FENTON**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	53-36-627-124	Property Owner:	JOSEPH & MELISA CLARK
Classification:	REAL		939 EAGLE DRIVE EAST
County:	GENESEE COUNTY		FENTON, MI 48430
Assessment Unit:	CITY OF FENTON	Assessing Officer / Equalization Director:	TONYA MOLLOSEAU, ASSR.
School District:	FENTON		301 S. LEROY STREET
			FENTON, MI 48430-2196

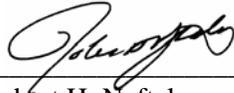
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$14,000	\$68,300	\$68,300	\$54,300
<b>TAXABLE VALUE</b>				
2009	\$7,923	\$68,300	\$68,300	\$60,377

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1295**  
**GENESEE COUNTY**  
**CITY OF FENTON**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	53-80-082-594	Property Owner:	FARM BUREAU INSURANCE
Classification:	PERSONAL		1535 N. LEROY STREET
County:	GENESEE COUNTY		FENTON, MI 48430
Assessment Unit:	CITY OF FENTON	Assessing Officer / Equalization Director:	TONYA MOLLOSEAU, ASSR.
School District:	FENTON		301 S. LEROY STREET
			FENTON, MI 48430-2196

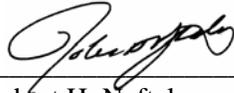
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$1,000	\$1,000	\$1,000
<b>TAXABLE VALUE</b>				
2009	\$0	\$1,000	\$1,000	\$1,000

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1286**  
**GENESEE COUNTY**  
**CITY OF FLINT**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant 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-50466-1	Property Owner:	MAIN STREET BANK
Classification:	PERSONAL		1611 N. INTERSTATE 35E, #230
County:	GENESEE COUNTY		CARROLLTON, TX 75006-8627
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	FLINT		1101 S. SAGINAW STREET
			FLINT, MI 48502

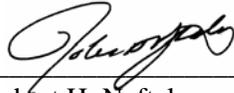
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$2,000	\$0	\$0	(\$2,000)
<b>TAXABLE VALUE</b>				
2009	\$2,000	\$0	\$0	(\$2,000)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1324**  
**GENESEE COUNTY**  
**CITY OF FLINT**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 40-02-405-031 Classification: REAL County: GENESEE COUNTY Assessment Unit: CITY OF FLINT  School District: FLINT	Property Owner: JAMES DIXON 2233 PROCTOR AVENUE FLINT, MI 48504  Assessing Officer / Equalization Director: WILLIAM E. FOWLER, ASSR. 1101 S. SAGINAW STREET FLINT, MI 48502
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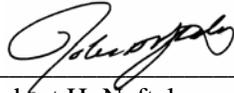
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$300	\$300	\$300
 <b>TAXABLE VALUE</b>				
2009	\$0	\$300	\$300	\$300

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.

  
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 Robert H. Naftaly  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1325**  
**GENESEE COUNTY**  
**CITY OF FLINT**

The State Tax Commission, at a meeting held on September 16, 2009, approved a 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: 40-11-277-029 Classification: REAL County: GENESEE COUNTY Assessment Unit: CITY OF FLINT  School District: FLINT</p>	<p>Property Owner: JAMES &amp; ARDITH JOHNSON &amp; ARDITH WRIGHT 2018 CLEMENT STREET FLINT, MI 48504  Assessing Officer / Equalization Director: WILLIAM E. FOWLER, ASSR. 1101 S. SAGINAW STREET FLINT, MI 48502</p>
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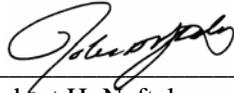
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$1,100	\$1,100	\$1,100
2008	\$0	\$1,100	\$1,100	\$1,100
2009	\$0	\$1,100	\$1,100	\$1,100
<b>TAXABLE VALUE</b>				
2007	\$0	\$1,100	\$1,100	\$1,100
2008	\$0	\$1,100	\$1,100	\$1,100
2009	\$0	\$1,100	\$1,100	\$1,100

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

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

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

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

  
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 Robert H. Naftaly  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1243**  
**GLADWIN COUNTY**  
**TOWNSHIP OF BILLINGS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	030-246-000-155-00	Property Owner:	CAROL BURKHART
Classification:	REAL		21712 ORCHARD LAKE ROAD
County:	GLADWIN COUNTY		FARMINGTON HILLS, MI 48336
Assessment Unit:	TOWNSHIP OF BILLINGS	Assessing Officer / Equalization Director:	DEBRA BORROW, ASSR.
School District:	BEAVERTON		1050 ESTEY ROAD
			BEAVERTON, MI 48612

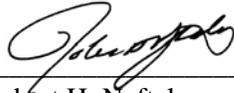
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$90,000	\$87,300	\$87,300	(\$2,700)
2008	\$88,600	\$85,900	\$85,900	(\$2,700)
2009	\$88,100	\$88,100	\$88,100	\$0
<b>TAXABLE VALUE</b>				
2007	\$55,567	\$52,767	\$52,767	(\$2,800)
2008	\$56,845	\$53,980	\$53,980	(\$2,865)
2009	\$57,537	\$56,355	\$56,355	(\$1,182)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1122**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	90-33-01-14-459-000	Property Owner:	COOPER, MARTIN, CHOJNOWSKI
Classification:	PERSONAL		259 E. MICHIGAN AVE. STE. 208
County:	INGHAM COUNTY		KALAMAZOO, MI 49007
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	MARIA L. IRISH, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

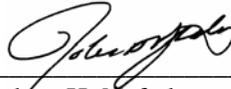
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$2,500	\$0	\$0	(\$2,500)
<b>TAXABLE VALUE</b>				
2007	\$2,500	\$0	\$0	(\$2,500)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1095**  
**ISABELLA COUNTY**  
**TOWNSHIP OF DENVER**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	37-06-006-20-003-01	Property Owner:	STELLA DAVIS
Classification:	REAL		905 S. COLEMAN ROAD
County:	ISABELLA COUNTY		SHEPHERD, MI 48883
Assessment Unit:	TOWNSHIP OF DENVER	Assessing Officer / Equalization Director:	MELANIE BASTIAN, ASSR.
School District:	MOUNT PLEASANT		11140 N. ALGER ROAD
			ALMA, MI 48801

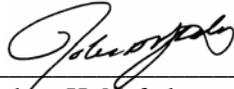
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$60,400	\$10,800	\$10,800	(\$49,600)
2008	\$58,500	\$10,800	\$10,800	(\$47,700)
2009	\$58,500	\$10,800	\$10,800	(\$47,700)
<b>TAXABLE VALUE</b>				
2007	\$32,316	\$10,800	\$10,800	(\$21,516)
2008	\$33,059	\$10,800	\$10,800	(\$22,259)
2009	\$34,513	\$10,800	\$10,800	(\$23,713)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1328**  
**JACKSON COUNTY**  
**CITY OF JACKSON**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant 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-279080000	Property Owner:	WOODWARD DETROIT CVS LLC
Classification:	PERSONAL		12700 HILLCREST RD., #125
County:	JACKSON COUNTY		DALLAS, TX 75230
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	JACKSON		161 W. MICHIGAN
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$97,600	\$113,200	\$113,200	\$15,600
2009	\$110,500	\$125,200	\$125,200	\$14,700
<b>TAXABLE VALUE</b>				
2008	\$97,600	\$113,200	\$113,200	\$15,600
2009	\$110,500	\$125,200	\$125,200	\$14,700

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1287**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-108-395	Property Owner:	LOUIS BENTON STEAK HOUSE LLC
Classification:	PERSONAL		77 MONROE CENTER NW
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

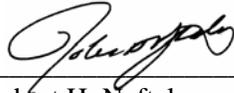
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$78,000	\$110,600	\$110,600	\$32,600
<b>TAXABLE VALUE</b>				
2009	\$78,000	\$110,600	\$110,600	\$32,600

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1288**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-107-559	Property Owner:	WE CARE MEDICAL INC. 1580 LEONARD STREET NW GRAND RAPIDS, MI 49504
Classification:	PERSONAL	Assessing Officer / Equalization Director:	GLEN BEEKMAN, ASSR. 300 MONROE, NW GRAND RAPIDS, MI 49503
County:	KENT COUNTY		
Assessment Unit:	CITY OF GRAND RAPIDS		
School District:	GRAND RAPIDS		

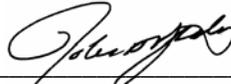
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$6,100	\$96,100	\$96,100	\$90,000
2008	\$5,500	\$94,400	\$94,400	\$88,900
2009	\$83,800	\$84,400	\$84,400	\$600
<b>TAXABLE VALUE</b>				
2007	\$6,100	\$96,100	\$96,100	\$90,000
2008	\$5,500	\$94,400	\$94,400	\$88,900
2009	\$83,800	\$84,400	\$84,400	\$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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1315**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-067	Property Owner:	MICHIGAN PROFESSIONAL EXCHANGE SVS.
Classification:	PERSONAL		221 MICHIGAN ST. NW STE. 403
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

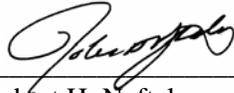
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$57,900	\$57,900	\$57,900
2008	\$0	\$48,500	\$48,500	\$48,500
<b>TAXABLE VALUE</b>				
2007	\$0	\$57,900	\$57,900	\$57,900
2008	\$0	\$48,500	\$48,500	\$48,500

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1316**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-111-611	Property Owner:	MICHIGAN PROFESSIONAL INS. EXCHANGE
Classification:	PERSONAL		221 MICHIGAN ST. NW STE. 403
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

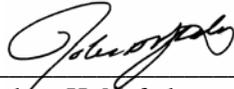
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$0	\$31,600	\$31,600	\$31,600
2008	\$0	\$25,000	\$25,000	\$25,000
<b>TAXABLE VALUE</b>				
2007	\$0	\$31,600	\$31,600	\$31,600
2008	\$0	\$25,000	\$25,000	\$25,000

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1333**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-111-370	Property Owner:	HOLLOWAYS REAL ESTATE INSTITUTE INC.
Classification:	PERSONAL		5606 S. MARTIN LUTHER KING
County:	KENT COUNTY		LANDING, MI 48911-3547
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

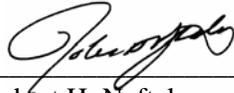
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$1,500	\$1,500	\$1,500
<b>TAXABLE VALUE</b>				
2008	\$0	\$1,500	\$1,500	\$1,500

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1334**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-107-987	Property Owner:	WDS VENTURES LLC
Classification:	PERSONAL		1620 KALAMAZOO
County:	KENT COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

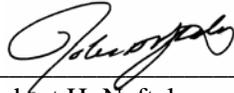
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$13,800	\$21,900	\$21,900	\$8,100
<b>TAXABLE VALUE</b>				
2009	\$13,800	\$21,900	\$21,900	\$8,100

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1331**  
**KENT COUNTY**  
**CITY OF KENTWOOD**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-65-026-871	Property Owner:	CDV ASSOCIATES PLLC
Classification:	PERSONAL		4460 44TH STREET SE, #C-430
County:	KENT COUNTY		KENTWOOD, MI 49512
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	DEBORAH RING, ASSR.
School District:	CALEDONIA		P.O. BOX 8848
			KENTWOOD, MI 49518

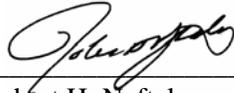
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$7,000	\$7,000	\$7,000
<b>TAXABLE VALUE</b>				
2008	\$0	\$7,000	\$7,000	\$7,000

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

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

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

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

  
\_\_\_\_\_  
Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1332**  
**KENT COUNTY**  
**CITY OF KENTWOOD**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-65-026-878	Property Owner:	OLYMPUS AMERICA INC.
Classification:	PERSONAL		PO BOX 59365
County:	KENT COUNTY		SCHAUMBURG, IL 60159-0365
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	DEBORAH RING, ASSR.
School District:	FOREST HILLS		P.O. BOX 8848
			KENTWOOD, MI 49518

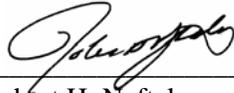
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$16,900	\$16,900	\$16,900
<b>TAXABLE VALUE</b>				
2008	\$0	\$16,900	\$16,900	\$16,900

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1244**  
**KENT COUNTY**  
**TOWNSHIP OF CANNON**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-11-29-375-001  
Classification: REAL  
County: KENT COUNTY  
Assessment Unit: TOWNSHIP OF CANNON  
  
School District: ROCKFORD

Property Owner:  
WALTER STILLNER  
4485 SUNFLOWER RIDGE DR. NE  
ROCKFORD, MI 49301  
  
Assessing Officer / Equalization Director:  
MATTHEW S. FRAIN, ASSR.  
6878 BELDING ROAD N.E.  
ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$206,000	\$177,600	\$177,600	(\$28,400)
2008	\$205,700	\$177,300	\$177,300	(\$28,400)
2009	\$190,900	\$164,600	\$164,600	(\$26,300)
<b>TAXABLE VALUE</b>				
2007	\$178,561	\$157,079	\$157,079	(\$21,482)
2008	\$182,667	\$160,691	\$160,691	(\$21,976)
2009	\$190,704	\$164,600	\$164,600	(\$26,104)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1329**  
**KENT COUNTY**  
**TOWNSHIP OF PLAINFIELD**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-078	Property Owner:	GREAT AMERICA LEASING CORP.
Classification:	PERSONAL		625 1ST STREET, STE. # 800
County:	KENT COUNTY		CEDAR RAPIDS, IA 52401
Assessment Unit:	TOWNSHIP OF PLAINFIELD	Assessing Officer / Equalization Director:	JUDITH LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

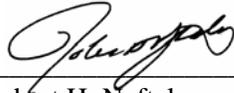
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$3,300	\$3,300	\$3,300
<b>TAXABLE VALUE</b>				
2009	\$0	\$3,300	\$3,300	\$3,300

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1330**  
**KENT COUNTY**  
**TOWNSHIP OF PLAINFIELD**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-912	Property Owner:	GREAT AMERICA LEASING CORP.
Classification:	PERSONAL		625 1ST STREET, STE. # 800
County:	KENT COUNTY		CEDAR RAPIDS, IA 52401
Assessment Unit:	TOWNSHIP OF PLAINFIELD	Assessing Officer / Equalization Director:	JUDITH LAFAVE, ASSR.
School District:	ROCKFORD		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

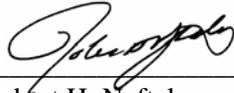
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$2,800	\$2,800	\$2,800
<b>TAXABLE VALUE</b>				
2009	\$0	\$2,800	\$2,800	\$2,800

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1086**  
**LIVINGSTON COUNTY**  
**TOWNSHIP OF GENOA**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4711-99-001-904	Property Owner:	EMPICARE
Classification:	PERSONAL		11802 BRINLEY AVENUE
County:	LIVINGSTON COUNTY		LOUISVILLE, KY 40243
Assessment Unit:	TOWNSHIP OF GENOA	Assessing Officer / Equalization Director:	DEBRA ROJEWSKI, ASSR.
School District:	HOWELL		2911 DORR ROAD
			BRIGHTON, MI 48116

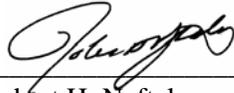
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$5,000	\$0	\$0	(\$5,000)
<b>TAXABLE VALUE</b>				
2009	\$5,000	\$0	\$0	(\$5,000)

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1087**  
**LIVINGSTON COUNTY**  
**TOWNSHIP OF GENOA**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4711-99-001-976	Property Owner:	WIRELESS RONIN TECHNOLOGIES INC.
Classification:	PERSONAL		5929 BAKER ROAD, STE. 475
County:	LIVINGSTON COUNTY		MINNEAPOLIS, MN 55345
Assessment Unit:	TOWNSHIP OF GENOA	Assessing Officer / Equalization Director:	DEBRA ROJEWSKI, ASSR.
School District:	HOWELL		2911 DORR ROAD
			BRIGHTON, MI 48116

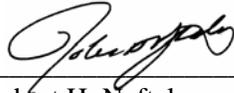
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$2,500	\$0	\$0	(\$2,500)
<b>TAXABLE VALUE</b>				
2009	\$2,500	\$0	\$0	(\$2,500)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1252**  
**LIVINGSTON COUNTY**  
**TOWNSHIP OF MARION**

The State Tax Commission, at a meeting held on September 16, 2009, approved a 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: 4710-11-201-009          Classification: REAL          County: LIVINGSTON COUNTY          Assessment Unit: TOWNSHIP OF MARION          School District: HOWELL</p>	<p>Property Owner:          GILBERT &amp; NANCY OSTERDAY          148 CHAMPLAIN BLVD.          HOWELL, MI 48843</p> <p>Assessing Officer / Equalization Director:          VICTORIA A. MOELLMANN, ASSR.          2877 W. COON LAKE ROAD          HOWELL, MI 48843</p>
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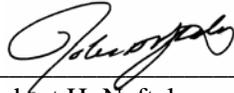
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$132,300	\$115,400	\$115,400	(\$16,900)
2008	\$118,300	\$104,900	\$104,900	(\$13,400)
<b>TAXABLE VALUE</b>				
2007	\$132,300	\$115,400	\$115,400	(\$16,900)
2008	\$118,300	\$104,900	\$104,900	(\$13,400)

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.

  
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 Robert H. Naftaly  
 Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1317**  
**MACOMB COUNTY  
CITY OF ROSEVILLE**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	860-16831-00	Property Owner:	KNIGHTS OF COLUMBUS
Classification:	PERSONAL		16831 12 MILE
County:	MACOMB COUNTY		ROSEVILLE, MI 48066
Assessment Unit:	CITY OF ROSEVILLE	Assessing Officer / Equalization Director:	DAN HICKEY, ASSR.
School District:	ROSEVILLE		29777 GRATIOT, P.O. BOX 290
			ROSEVILLE, MI 48066

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$25,000	\$37,580	\$37,580	\$12,580
2008	\$25,000	\$34,410	\$34,410	\$9,410
<b>TAXABLE VALUE</b>				
2007	\$25,000	\$37,580	\$37,580	\$12,580
2008	\$25,000	\$34,410	\$34,410	\$9,410

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1336**  
**MACOMB COUNTY**  
**CITY OF STERLING HEIGHTS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-21-326-036-001	Property Owner:	HALPIN DESIGN LLC
Classification:	PERSONAL		6305 WALL STREET
County:	MACOMB COUNTY		STERLING HEIGHTS, MI 48312
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	MATTHEW SCHMIDT, ASSR.
School District:	WARREN CONSOLIDATED		40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

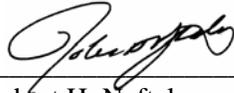
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$7,200	\$92,400	\$92,400	\$85,200
2008	\$8,000	\$70,450	\$70,450	\$62,450
2009	\$10,000	\$64,200	\$64,200	\$54,200
<b>TAXABLE VALUE</b>				
2007	\$7,200	\$92,400	\$92,400	\$85,200
2008	\$8,000	\$70,450	\$70,450	\$62,450
2009	\$10,000	\$64,200	\$64,200	\$54,200

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1296**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-930-479	Property Owner:	COINMACH SERVICE CORPORATION
Classification:	PERSONAL		PO BOX 4900
County:	MACOMB COUNTY		SCOTTSDALE, AZ 85261
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE STE. 310
			WARREN, MI 48093-2397

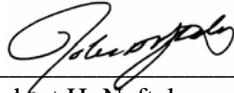
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$66,665	\$52,897	\$52,897	(\$13,768)
<b>TAXABLE VALUE</b>				
2009	\$66,665	\$52,897	\$52,897	(\$13,768)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1337**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-937-469	Property Owner:	VARILEASE TECHNOLOGY FINANCE GROUP
Classification:	PERSONAL		8451 BOULDER COURT
County:	MACOMB COUNTY		WALLED LAKE, MI 48390-4143
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE STE. 310
			WARREN, MI 48093-2397

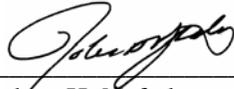
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$53,118	\$45,118	\$45,118	(\$8,000)
<b>TAXABLE VALUE</b>				
2009	\$53,118	\$45,118	\$45,118	(\$8,000)

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1338**  
**MACOMB COUNTY  
CITY OF WARREN**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-029-102	Property Owner:	NORWEIGIAN JAKES
Classification:	PERSONAL		4199 MARCY STE. 200
County:	MACOMB COUNTY		WARREN, MI 48091
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE STE. 310
			WARREN, MI 48093-2397

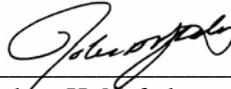
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$106,196	\$106,196	\$106,196
<b>TAXABLE VALUE</b>				
2009	\$0	\$106,196	\$106,196	\$106,196

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1637**  
**MACOMB COUNTY**  
**TOWNSHIP OF LENOX**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-06-91-102-007	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	MACOMB COUNTY		NOVI, MI 48377
Assessment Unit:	TOWNSHIP OF LENOX	Assessing Officer / Equalization Director:	BETTY HARTWAY, ASSR.
School District:	NEW HAVEN		63975 GRATIOT
			LENOX, MI 48050

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$7,817,502	\$9,895,263	\$9,895,263	\$2,077,761
2008	\$9,870,042	\$9,615,113	\$9,615,113	(\$254,929)
<b>TAXABLE VALUE</b>				
2007	\$7,817,502	\$9,895,263	\$9,895,263	\$2,077,761
2008	\$9,870,042	\$9,615,113	\$9,615,113	(\$254,929)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1638**  
**MACOMB COUNTY**  
**TOWNSHIP OF MACOMB**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-09-50-00009-7	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	MACOMB COUNTY		NOVI, MI 48377
Assessment Unit:	TOWNSHIP OF MACOMB	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	CHIPPEWA VALLEY		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$1,253,770	\$1,695,830	\$1,695,830	\$442,060
<b>TAXABLE VALUE</b>				
2008	\$1,253,770	\$1,695,830	\$1,695,830	\$442,060

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1289**  
**MACOMB COUNTY**  
**TOWNSHIP OF MACOMB**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-55-17818-1	Property Owner:	NEW PAR/VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 7028
County:	MACOMB COUNTY		BEDMINSTER, NJ 07921
Assessment Unit:	TOWNSHIP OF MACOMB	Assessing Officer / Equalization Director:	
			, ASSR.
School District:	CHIPPEWA VALLEY		54111 BROUGHTON ROAD
			MACOMB, MI 48042

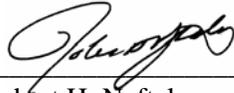
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$273,520	\$273,520	\$273,520
<b>TAXABLE VALUE</b>				
2009	\$0	\$273,520	\$273,520	\$273,520

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued November 23, 2009

Docket Number: 154-09-1290  
MACOMB COUNTY  
TOWNSHIP OF MACOMB

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-33-49660-1	Property Owner:	NEW PAR/VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 7028
County:	MACOMB COUNTY		BEDMINSTER, NJ 07921
Assessment Unit:	TOWNSHIP OF MACOMB	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)
<b>ASSESSED VALUE</b>				
2009	\$0	\$178,410	\$178,410	\$178,410
 <b>TAXABLE VALUE</b>				
2009	\$0	\$178,410	\$178,410	\$178,410

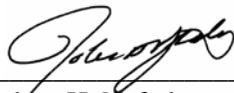
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

  
Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1340**  
**NEWAYGO COUNTY**  
**CITY OF GRANT**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	62-22-24-127-014	Property Owner:	PAT NELSON
Classification:	REAL		2027 NE ONTARIO
County:	NEWAYGO COUNTY		GRAND RAPIDS, MI 49505
Assessment Unit:	CITY OF GRANT	Assessing Officer / Equalization Director:	MARK JOHNSON, ASSR.
School District:	GRANT		P.O. BOX 885
			WHITE CLOUD, MI 49349

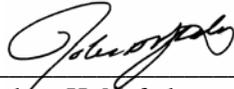
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$8,000	\$23,200	\$23,200	\$15,200
2008	\$8,000	\$23,900	\$23,900	\$15,900
2009	\$6,300	\$21,400	\$21,400	\$15,100
<b>TAXABLE VALUE</b>				
2007	\$5,441	\$20,638	\$20,638	\$15,197
2008	\$5,566	\$21,112	\$21,112	\$15,546
2009	\$5,810	\$21,400	\$21,400	\$15,590

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

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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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1344**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-004-226	Property Owner:	GENERAL ELECTRIC CAPITAL CORP.
Classification:	PERSONAL		PO BOX 1920
County:	OAKLAND COUNTY		DANBURY, CT 06813-1920
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	VICTOR BENNETT, ASSR.
School District:	AVONDALE		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

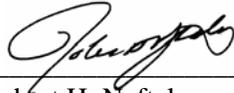
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$420,440	\$2,440	\$2,440	(\$418,000)
<b>TAXABLE VALUE</b>				
2007	\$420,440	\$2,440	\$2,440	(\$418,000)

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1345**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 02-99-00-007-254  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF AUBURN HILLS  
  
School District: AVONDALE

Property Owner:  
RELATIONAL LLC  
3701 ALGONQUIN RD., STE. 600  
ROLLING MEADOWS, IL 60008  
  
Assessing Officer / Equalization Director:  
VICTOR BENNETT, ASSR.  
1827 N. SQUIRREL ROAD  
AUBURN HILLS, MI 48326

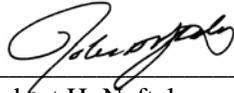
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$480,570	\$490,850	\$490,850	\$10,280
<b>TAXABLE VALUE</b>				
2009	\$480,570	\$490,850	\$490,850	\$10,280

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1346**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-003-211	Property Owner:	RELATIONAL LLC
Classification:	PERSONAL		3701 ALGONQUIN RD., STE. 600
County:	OAKLAND COUNTY		ROLLING MEADOWS, IL 60008
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	VICTOR BENNETT, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

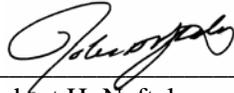
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$230,170	\$236,440	\$236,440	\$6,270
<b>TAXABLE VALUE</b>				
2009	\$230,170	\$236,440	\$236,440	\$6,270

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1347**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 02-99-00-003-213  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF AUBURN HILLS  
  
School District: PONTIAC

Property Owner:  
RELATIONAL LLC  
3701 ALGONQUIN RD., STE. 600  
ROLLING MEADOWS, IL 60008  
  
Assessing Officer / Equalization Director:  
VICTOR BENNETT, ASSR.  
1827 N. SQUIRREL ROAD  
AUBURN HILLS, MI 48326

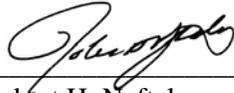
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$471,900	\$477,720	\$477,720	\$5,820
<b>TAXABLE VALUE</b>				
2009	\$471,900	\$477,720	\$477,720	\$5,820

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1348**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 02-99-00-099-065  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF AUBURN HILLS  
  
School District: PONTIAC

Property Owner:  
JAPAN CAFÉ  
4430 BALDWIN ROAD #2 FC  
AUBURN HILLS, MI 48326

Assessing Officer / Equalization Director:  
VICTOR BENNETT, ASSR.  
1827 N. SQUIRREL ROAD  
AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$77,760	\$46,150	\$46,150	(\$31,610)
2008	\$71,960	\$41,090	\$41,090	(\$30,870)
2009	\$65,880	\$38,120	\$38,120	(\$27,760)
<b>TAXABLE VALUE</b>				
2007	\$77,760	\$46,150	\$46,150	(\$31,610)
2008	\$71,960	\$41,090	\$41,090	(\$30,870)
2009	\$65,880	\$38,120	\$38,120	(\$27,760)

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1349**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-09-005-660	Property Owner:	EMERALD STEEL PROCESSING
Classification:	PERSONAL		31600 STEPHENSON
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DWAYNE G. MC LACHLAN, ASSR.
School District:	LAMPHERE		300 W. 13 MILE ROAD
			MADISON HEIGHTS, MI 48071-1899

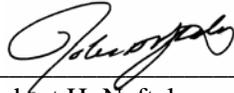
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$582,860	\$646,890	\$646,890	\$64,030
2008	\$594,070	\$677,230	\$677,230	\$83,160
2009	\$660,270	\$750,520	\$750,520	\$90,250
<b>TAXABLE VALUE</b>				
2007	\$582,860	\$646,890	\$646,890	\$64,030
2008	\$594,070	\$677,230	\$677,230	\$83,160
2009	\$660,270	\$750,520	\$750,520	\$90,250

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1350**  
**OAKLAND COUNTY**  
**CITY OF MADISON HEIGHTS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-09-005-255	Property Owner:	PRESTIGE ADVANCED INC.
Classification:	PERSONAL		30031 STEPHENSON
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DWAYNE G. MC LACHLAN, ASSR.
School District:	LAMPHERE		300 W. 13 MILE ROAD
			MADISON HEIGHTS, MI 48071-1899

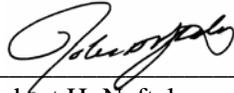
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$98,520	\$156,770	\$156,770	\$58,250
<b>TAXABLE VALUE</b>				
2009	\$98,520	\$156,770	\$156,770	\$58,250

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1641**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-004-231	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	OAKLAND COUNTY		NOVI, MI 48377
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	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)
<b>ASSESSED VALUE</b>				
2006	\$2,474,260	\$2,843,900	\$2,843,900	\$369,640
2007	\$2,400,630	\$2,705,380	\$2,705,380	\$304,750
<b>TAXABLE VALUE</b>				
2006	\$2,474,260	\$2,843,900	\$2,843,900	\$369,640
2007	\$2,400,630	\$2,705,380	\$2,705,380	\$304,750

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1351**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-009-030	Property Owner:	RYOSAN TECHNOLOGIES
Classification:	PERSONAL		41650 GARDENBROOK, # 185
County:	OAKLAND COUNTY		NOVI, MI 48375
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	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)
<b>ASSESSED VALUE</b>				
2009	\$900	\$2,770	\$2,770	\$1,870
<b>TAXABLE VALUE</b>				
2009	\$900	\$2,770	\$2,770	\$1,870

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1362**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-007-320	Property Owner:	ROYAL BANK
Classification:	PERSONAL		PO BOX 1029
County:	OAKLAND COUNTY		DUBLIN, PA 18917-9998
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	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)
<b>ASSESSED VALUE</b>				
2008	\$750	\$9,210	\$9,210	\$8,460
2009	\$750	\$6,700	\$6,700	\$5,950
<b>TAXABLE VALUE</b>				
2008	\$750	\$9,210	\$9,210	\$8,460
2009	\$750	\$6,700	\$6,700	\$5,950

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1320**  
**OAKLAND COUNTY**  
**CITY OF ROCHESTER HILLS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-99-00-265-017	Property Owner:	CPI IMAGES LLC
Classification:	PERSONAL		1706 WASHINGTON AVENUE
County:	OAKLAND COUNTY		ST. LOUIS, MO 63103
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT DAWSON, ASSR.
School District:	ROCHESTER		1000 ROCHESTER HILLS DRIVE
			ROCHESTER, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$3,150	\$3,150	\$3,150
<b>TAXABLE VALUE</b>				
2009	\$0	\$3,150	\$3,150	\$3,150

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1352**  
**OAKLAND COUNTY**  
**CITY OF ROCHESTER HILLS**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-99-00-223-119	Property Owner:	DR. LINDSEY HAMILTON DC INC.
Classification:	PERSONAL		1922 S. ROCHESTER ROAD
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48307-3534
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT DAWSON, ASSR.
School District:	ROCHESTER		1000 ROCHESTER HILLS DRIVE
			ROCHESTER, MI 48309-3033

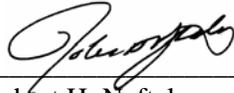
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$32,500	\$44,650	\$44,650	\$12,150
<b>TAXABLE VALUE</b>				
2009	\$32,500	\$44,650	\$44,650	\$12,150

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1675**  
**OAKLAND COUNTY**  
**TOWNSHIP OF HIGHLAND**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	H-99-00-004-083	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	OAKLAND COUNTY		NOVI, MI 48377
Assessment Unit:	TOWNSHIP OF HIGHLAND	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HURON VALLEY		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$690,530	\$863,089	\$863,089	\$172,559
<b>TAXABLE VALUE</b>				
2008	\$690,530	\$863,089	\$863,089	\$172,559

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1639**  
**OAKLAND COUNTY**  
**TOWNSHIP OF LYON**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	K-99-00-004-001	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	OAKLAND COUNTY		NOVI, MI 48377
Assessment Unit:	TOWNSHIP OF LYON	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$3,676,000	\$5,137,780	\$5,137,780	\$1,461,780
<b>TAXABLE VALUE</b>				
2008	\$3,676,000	\$5,137,780	\$5,137,780	\$1,461,780

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1640**  
**OAKLAND COUNTY**  
**TOWNSHIP OF MILFORD**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L-99-00-004-007	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	OAKLAND COUNTY		NOVI, MI 48377
Assessment Unit:	TOWNSHIP OF MILFORD	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HURON VALLEY		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$1,160,450	\$1,548,200	\$1,548,200	\$387,750
2008	\$3,318,210	\$3,489,136	\$3,489,136	\$170,926
<b>TAXABLE VALUE</b>				
2007	\$1,160,450	\$1,548,200	\$1,548,200	\$387,750
2008	\$3,318,210	\$3,489,136	\$3,489,136	\$170,926

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1676**  
**OAKLAND COUNTY**  
**TOWNSHIP OF MILFORD**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	L-99-00-004-006	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	OAKLAND COUNTY		NOVI, MI 48377
Assessment Unit:	TOWNSHIP OF MILFORD	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$327,700	\$434,605	\$434,605	\$106,905
<b>TAXABLE VALUE</b>				
2008	\$327,700	\$434,605	\$434,605	\$106,905

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 16, 2009

Docket Number: 154-09-1341

OAKLAND COUNTY

TOWNSHIP OF WEST BLOOMFIELD

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	X-99-00-009-102	Property Owner:	TECHNOLOGY MARKETING MGT.
Classification:	PERSONAL		1526 E. GRAYHOUND PASS
County:	OAKLAND COUNTY		CARMEL, IN 46032
Assessment Unit:	TOWNSHIP OF WEST BLOOMFIE	Assessing Officer / Equalization Director:	LISA HOBART, ASSR.
School District:	WALLED LAKE		4550 WALNUT LAKE ROAD
			WEST BLOOMFIELD, MI 48325-0130

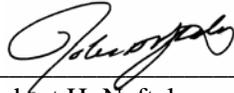
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$1,120	\$1,120	\$1,120
<b>TAXABLE VALUE</b>				
2009	\$0	\$1,120	\$1,120	\$1,120

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

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

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

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

  
Robert H. Naftaly  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 16, 2009

Docket Number: 154-09-1342

OAKLAND COUNTY

TOWNSHIP OF WEST BLOOMFIELD

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	X-99-00-004-253	Property Owner:	TORTUE INC.
Classification:	PERSONAL		4301 ORCHARD LAKE RD.
County:	OAKLAND COUNTY		WEST BLOOMFIELD, MI 48323
Assessment Unit:	TOWNSHIP OF WEST BLOOMFIE	Assessing Officer / Equalization Director:	LISA HOBART, ASSR.
School District:	WEST BLOOMFIELD		4550 WALNUT LAKE ROAD
			WEST BLOOMFIELD, MI 48325-0130

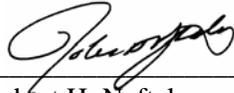
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$6,480	\$6,480	\$6,480
<b>TAXABLE VALUE</b>				
2009	\$0	\$6,480	\$6,480	\$6,480

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.

  
Robert H. Naftaly  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued September 16, 2009

Docket Number: 154-09-1343

OAKLAND COUNTY

TOWNSHIP OF WEST BLOOMFIELD

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	X-99-00-009-103	Property Owner:	TYGRIS VENDOR FINANCE INC.
Classification:	PERSONAL		9653 WENDELL ROAD
County:	OAKLAND COUNTY		DALLAS, TX 75243
Assessment Unit:	TOWNSHIP OF WEST BLOOMFIE	Assessing Officer / Equalization Director:	LISA HOBART, ASSR.
School District:	WEST BLOOMFIELD		4550 WALNUT LAKE ROAD
			WEST BLOOMFIELD, MI 48325-0130

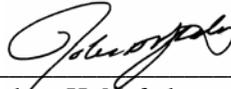
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$12,710	\$12,710	\$12,710
<b>TAXABLE VALUE</b>				
2009	\$0	\$12,710	\$12,710	\$12,710

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

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

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

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

  
Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1291**  
**OTTAWA COUNTY**  
**TOWNSHIP OF GRAND HAVEN**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-50-16-036-265	Property Owner:	COMMERCIAL MANUFACTURING & ASSEMBLY
Classification:	PERSONAL		17087 HAYES
County:	OTTAWA COUNTY		GRAND HAVEN, MI 49417
Assessment Unit:	TOWNSHIP OF GRAND HAVEN	Assessing Officer / Equalization Director:	DENISE M. CHALIFOUX, ASSR.
School District:	GRAND HAVEN		13300 168TH STREET
			GRAND HAVEN, MI 49417

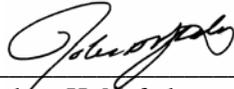
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$628,900	\$723,500	\$723,500	\$94,600
<b>TAXABLE VALUE</b>				
2009	\$628,900	\$723,500	\$723,500	\$94,600

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1358**  
**WASHTENAW COUNTY**  
**CITY OF CHELSEA**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	06-99-30-060-177	Property Owner:	RMKB II LLC
Classification:	PERSONAL		465 N. GARNER ROAD
County:	WASHTENAW COUNTY		MILFORD, MI 48380
Assessment Unit:	CITY OF CHELSEA	Assessing Officer / Equalization Director:	GREGORY F. ZAMENSKI, ASSR.
School District:	CHELSEA		305 S. MAIN STREET STE. 100
			CHELSEA, MI 48118

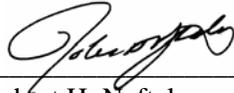
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$51,000	\$151,500	\$151,500	\$100,500
<b>TAXABLE VALUE</b>				
2009	\$51,000	\$151,500	\$151,500	\$100,500

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1359**  
**WASHTENAW COUNTY**  
**CITY OF CHELSEA**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	06-99-30-060-176	Property Owner:	RMKB II LLC
Classification:	PERSONAL		465 N. GARNER ROAD
County:	WASHTENAW COUNTY		MILFORD, MI 48380
Assessment Unit:	CITY OF CHELSEA	Assessing Officer / Equalization Director:	GREGORY F. ZAMENSKI, ASSR.
School District:	CHELSEA		305 S. MAIN STREET STE. 100
			CHELSEA, MI 48118

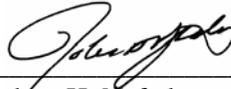
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$55,600	\$59,400	\$59,400	\$3,800
<b>TAXABLE VALUE</b>				
2009	\$55,600	\$59,400	\$59,400	\$3,800

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1357**  
**WASHTENAW COUNTY**  
**TOWNSHIP OF SUPERIOR**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	J-99-60-660-800	Property Owner:	CENTER FOR DIGESTIVE CARE LLC
Classification:	PERSONAL		5300 ELLIOT DRIVE
County:	WASHTENAW COUNTY		YPSILANTI, MI 48197
Assessment Unit:	TOWNSHIP OF SUPERIOR	Assessing Officer / Equalization Director:	DIANE AHO, ASSR.
School District:	YPSILANTI		3040 N. PROSPECT ROAD
			YPSILANTI, MI 48198

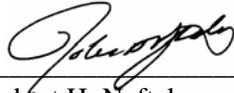
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2007	\$666,920	\$668,670	\$668,670	\$1,750
2008	\$609,840	\$603,560	\$603,560	(\$6,280)
2009	\$557,410	\$527,270	\$527,270	(\$30,140)
<b>TAXABLE VALUE</b>				
2007	\$666,920	\$668,670	\$668,670	\$1,750
2008	\$609,840	\$603,560	\$603,560	(\$6,280)
2009	\$557,410	\$527,270	\$527,270	(\$30,140)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1360**  
**WAYNE COUNTY**  
**CITY OF DEARBORN**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	84-0001-266500	Property Owner:	HERITAGE GOLF COURSE LLC
Classification:	PERSONAL		1 NICKLAUS DIRVE
County:	WAYNE COUNTY		DEARBORN, MI 48120
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DEARBORN		4500 MAPLE
			DEARBORN, MI 48126

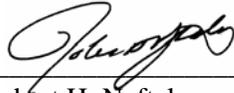
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$137,700	\$258,100	\$258,100	\$120,400
2009	\$125,900	\$249,500	\$249,500	\$123,600
<b>TAXABLE VALUE</b>				
2008	\$137,700	\$258,100	\$258,100	\$120,400
2009	\$125,900	\$249,500	\$249,500	\$123,600

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.

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-09-1361**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	15990539.00	Property Owner:	SIERRA MEDICAL GROUP PLC
Classification:	PERSONAL		20165 VAN DYKE
County:	WAYNE COUNTY		DETROIT, MI 48234
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

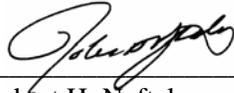
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$3,990	\$3,990	\$3,990
<b>TAXABLE VALUE</b>				
2009	\$0	\$3,990	\$3,990	\$3,990

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

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

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

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

  
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Robert H. Naftaly  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued September 16, 2009**

Docket Number: **154-08-1674**  
**WAYNE COUNTY**  
**CITY OF WOODHAVEN**

The State Tax Commission, at a meeting held on September 16, 2009, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	59-999-00-1167-004	Property Owner:	ITC TRANSMISSION
Classification:	PERSONAL		27175 ENERGY WAY
County:	WAYNE COUNTY		NOVI, MI 48377
Assessment Unit:	CITY OF WOODHAVEN	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	GIBRALTAR		WAYNE CO. BLDG. 600 RANDOLPH RM. 29
			DETROIT, MI 48226

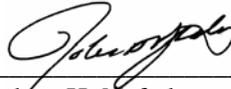
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$6,832,200	\$6,793,670	\$6,793,670	(\$38,530)
<b>TAXABLE VALUE</b>				
2008	\$6,832,200	\$6,793,670	\$6,793,670	(\$38,530)

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

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

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

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

  
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Robert H. Naftaly  
Chairperson

