

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

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

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

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

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

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

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

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

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1222**
CLINTON COUNTY
CITY OF EAST LANSING

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

Parcel Code:	19-20-50-36-202-281	Property Owner:	DANA WOOD AND RACHAEL WARD
Classification:	REAL		635 PHOEBE LANE
County:	CLINTON COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823-3388

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$50,800	\$76,800	\$76,800	\$26,000
TAXABLE VALUE				
2012	\$50,800	\$76,800	\$76,800	\$26,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1348**
GENESEE COUNTY
FLINT TWP.

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

Parcel Code:	07-84-471-010	Property Owner:	ESTATE OF IFC CREDIT CORP-WSB LEASES
Classification:	PERSONAL		C/O ADVANCED PROP TAX COMPLIANCE
County:	GENESEE COUNTY		1611 N INTERSTATE 35E STE 428
Assessment Unit:	FLINT TWP.	Assessing Officer / Equalization Director:	CARROLLTON, TX 75006-8616
School District:	CARMEN-AINSWORTH		AMEDE O. HUNGERFORD, ASSR.
			1490 S. DYE ROAD
			FLINT, MI 48532

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$1,700	\$1,700	\$1,700
2011	\$0	\$1,500	\$1,500	\$1,500
2012	\$0	\$1,300	\$1,300	\$1,300
TAXABLE VALUE				
2010	\$0	\$1,700	\$1,700	\$1,700
2011	\$0	\$1,500	\$1,500	\$1,500
2012	\$0	\$1,300	\$1,300	\$1,300

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1168**
GRAND TRAVERSE COUNTY
EAST BAY TWP.

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

Parcel Code:	28-03-900-005-87	Property Owner:	THE CARPENTRY ARTISAN LLC
Classification:	PERSONAL		245 PEACH TREE
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49696
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$1,350	\$1,350	\$1,350
TAXABLE VALUE				
2012	\$0	\$1,350	\$1,350	\$1,350

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1349**
GRAND TRAVERSE COUNTY
GREEN LAKE TWP.

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

Parcel Code:	28-07-900-211-47	Property Owner:	LINDA STEELE
Classification:	PERSONAL		5702 PINECONE ROAD
County:	GRAND TRAVERSE COUNTY		INTERLOCHEN, MI 49643-9500
Assessment Unit:	GREEN LAKE TWP.	Assessing Officer / Equalization Director:	LEE F. WILSON, ASSR.
School District:	TRAVERSE CITY		P.O. BOX 157
			INTERLOCHEN, MI 49643

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$560	\$560	\$560
TAXABLE VALUE				
2012	\$0	\$560	\$560	\$560

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1219**
INGHAM COUNTY
CITY OF EAST LANSING

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

Parcel Code:	33-20-01-13-120-027	Property Owner:	ANDY AND SHANNA DRAHEIM
Classification:	REAL		359 UNIVERSITY DRIVE
County:	INGHAM COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$20,100	\$128,000	\$128,000	\$107,900
TAXABLE VALUE				
2012	\$20,100	\$128,000	\$128,000	\$107,900

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1381**
INGHAM COUNTY
CITY OF EAST LANSING

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

Parcel Code:	33-20-90-03-090-100	Property Owner:	BASELINE DATA SERVICES, LLC
Classification:	PERSONAL		2601 METROPOLIS PARKWAY-SUITE 100
County:	INGHAM COUNTY		PLAINFIELD, IN 46168
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$49,200	\$17,600	\$17,600	(\$31,600)
TAXABLE VALUE				
2012	\$49,200	\$17,600	\$17,600	(\$31,600)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1464**
LIVINGSTON COUNTY
GREEN OAK TWP.

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

Parcel Code:	4716-36-102-002	Property Owner:	AMY R. ADAM
Classification:	REAL		13105 GORGET DRIVE
County:	LIVINGSTON COUNTY		SOUTH LYON, MI 48178
Assessment Unit:	GREEN OAK TWP.	Assessing Officer / Equalization Director:	ROBERT C. BRANDMIER, ASSR.
School District:	SOUTH LYON		10001 SILVER LAKE ROAD
			BRIGHTON, MI 48116

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$144,600	\$121,100	\$121,100	(\$23,500)
TAXABLE VALUE				
2010	\$144,600	\$121,100	\$121,100	(\$23,500)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1351**
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

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

Parcel Code:	14-11-352-022	Property Owner:	KARRER PROPERTIES LLC
Classification:	REAL		16030 TOULOUSE
County:	MACOMB COUNTY		FRASER, MI 48026
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2010	\$40,500	\$38,100	\$38,100	(\$2,400)
TAXABLE VALUE				
2010	\$40,500	\$38,100	\$38,100	(\$2,400)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1352**
**MACOMB COUNTY
CITY OF WARREN**

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

Parcel Code:	99-06-738-400	Property Owner:	WALTONEN ENGINEERING
Classification:	PERSONAL		C/O UHY ADVISORS
County:	MACOMB COUNTY		12900 HALL ROAD, SUITE 500
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	STERLING HEIGHTS, MI 48313
			MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$211,610	\$216,750	\$216,750	\$5,140
2012	\$158,919	\$164,950	\$164,950	\$6,031
TAXABLE VALUE				
2011	\$211,610	\$216,750	\$216,750	\$5,140
2012	\$158,919	\$164,950	\$164,950	\$6,031

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1353**
MACOMB COUNTY
CITY OF WARREN

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

Parcel Code:	99-06-892-505	Property Owner:	WALTONEN ENGINEERING
Classification:	PERSONAL		C/O UHY ADVISORS
County:	MACOMB COUNTY		12900 HALL ROAD, SUITE 500
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	STERLING HEIGHTS, MI 48313
			MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$61,740	\$82,250	\$82,250	\$20,510
2012	\$63,440	\$82,450	\$82,450	\$19,010
TAXABLE VALUE				
2011	\$61,740	\$82,250	\$82,250	\$20,510
2012	\$63,440	\$82,450	\$82,450	\$19,010

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013

Docket Number: 154-12-1350
MACOMB COUNTY
SHELBY TWP.

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

Parcel Code:	23-07-09-200-020	Property Owner:	FIFTH THIRD BANK
Classification:	REAL		FIFTH THIRD BANK CENTER
County:	MACOMB COUNTY		38 FOUNTAIN SQ. PLAZA MD10ATA1
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	CINCINNATI, OH 45263
School District:	UTICA		MATTHEW J. SCHMIDT, ASSR.
			52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$128,510	\$290,870	\$290,870	\$162,360
TAXABLE VALUE				
2012	\$128,510	\$290,870	\$290,870	\$162,360

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1382**
MACOMB COUNTY
SHELBY TWP.

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

Parcel Code:	23-07-31-301-043	Property Owner:	EITEL DAHM PROPERTIES LLC
Classification:	REAL		45550 DEQUINDRE ROAD
County:	MACOMB COUNTY		SHELBY TOWNSHIP, MI 48317
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$1,704,150	\$1,749,590	\$1,749,590	\$45,440
2012	\$1,317,870	\$1,359,140	\$1,359,140	\$41,270
TAXABLE VALUE				
2011	\$1,704,150	\$1,749,590	\$1,749,590	\$45,440
2012	\$1,317,870	\$1,359,140	\$1,359,140	\$41,270

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1461**
MACOMB COUNTY
SHELBY TWP.

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

Parcel Code:	23-07-08-354-002	Property Owner:	TELLYS GREENHOUSE & GARDEN CENTER
Classification:	REAL		3301 JOHN R
County:	MACOMB COUNTY		TROY, MI 48083
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$97,200	\$122,640	\$122,640	\$25,440
2012	\$90,080	\$114,550	\$114,550	\$24,470
TAXABLE VALUE				
2011	\$97,200	\$122,640	\$122,640	\$25,440
2012	\$90,080	\$114,550	\$114,550	\$24,470

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1462**
MACOMB COUNTY
SHELBY TWP.

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

Parcel Code:	23-07-08-354-018	Property Owner:	TELLYS GREENHOUSE & GARDEN CENTER
Classification:	REAL		3301 JOHN R
County:	MACOMB COUNTY		TROY, MI 48083
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$93,870	\$195,930	\$195,930	\$102,060
2012	\$93,870	\$192,430	\$192,430	\$98,560
TAXABLE VALUE				
2011	\$93,870	\$195,930	\$195,930	\$102,060
2012	\$93,870	\$192,430	\$192,430	\$98,560

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1470**
MACOMB COUNTY
SHELBY TWP.

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

Parcel Code:	23-07-23-128-027	Property Owner:	RESEARCH DEVELOPMENT LLC
Classification:	REAL		50500 DESIGN LANE
County:	MACOMB COUNTY		SHELBY TOWNSHIP, MI 48315
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$284,830	\$552,100	\$552,100	\$267,270

TAXABLE VALUE				
2012	\$284,830	\$552,100	\$552,100	\$267,270

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1475**
MACOMB COUNTY
WASHINGTON TWP.

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

Parcel Code:	24-200-03300-11	Property Owner:	DE LAGE LANDEN OPERATIONAL SVCS.
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL ROAD
County:	MACOMB COUNTY		WAYNE, PA 19087
Assessment Unit:	WASHINGTON TWP.	Assessing Officer / Equalization Director:	DEBRA K. SUSALLA, ASSR.
School District:	UTICA		57900 VAN DYKE
			WASHINGTON, MI 48094

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$27,560	\$0	\$0	(\$27,560)
TAXABLE VALUE				
2012	\$27,560	\$0	\$0	(\$27,560)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1476**
MACOMB COUNTY
WASHINGTON TWP.

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

Parcel Code:	24-200-03300-10	Property Owner:	DE LAGE LANDEN OPERATIONAL SVCS.
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL ROAD
County:	MACOMB COUNTY		WAYNE, PA 19087
Assessment Unit:	WASHINGTON TWP.	Assessing Officer / Equalization Director:	DEBRA K. SUSALLA, ASSR.
School District:	ROMEO		57900 VAN DYKE
			WASHINGTON, MI 48094

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$5,150	\$2,790	\$2,790	(\$2,360)
TAXABLE VALUE				
2012	\$5,150	\$2,790	\$2,790	(\$2,360)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1402**
MIDLAND COUNTY
CITY OF MIDLAND

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

Parcel Code:	14-08-30-400	Property Owner:	PETER J. & BARBARA D. CARRAS
Classification:	REAL		2301 W. SUGNET
County:	MIDLAND COUNTY		MIDLAND, MI 48640
Assessment Unit:	CITY OF MIDLAND	Assessing Officer / Equalization Director:	REID A. DUFORD, ASSR.
School District:	MIDLAND		333 W. ELLSWORTH STREET
			MIDLAND, MI 48640-5132

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$33,000	\$700,900	\$700,900	\$667,900
TAXABLE VALUE				
2012	\$33,000	\$700,900	\$700,900	\$667,900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1465**
MUSKEGON COUNTY
CITY OF ROOSEVELT PARK

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

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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$403,300	\$1,017,000	\$1,017,000	\$613,700
2011	\$423,500	\$1,039,000	\$1,039,000	\$615,500
2012	\$444,700	\$973,100	\$973,100	\$528,400
TAXABLE VALUE				
2010	\$380,749	\$1,017,000	\$1,017,000	\$636,251
2011	\$423,500	\$1,039,000	\$1,039,000	\$615,500
2012	\$444,700	\$973,100	\$973,100	\$528,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1467**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

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

Parcel Code:	22-99-81-343-850	Property Owner:	AKEBONO BRAKE SYSTEMS
Classification:	PERSONAL		34385 TWELVE MILE
County:	OAKLAND COUNTY		FARMINGTON HILLS, MI 48331
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	MATTHEW A. DINGMAN, ASSR.
School District:	FARMINGTON		31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$8,444,760	\$6,892,540	\$6,892,760	(\$1,552,000)
TAXABLE VALUE				
2010	\$8,444,760	\$6,892,540	\$6,892,540	(\$1,552,220)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1356**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

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

Parcel Code:	44-99-09-005-030	Property Owner:	DME COMPANY
Classification:	PERSONAL		29111 STEPHENSON HWY.
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$392,380	\$541,980	\$541,980	\$149,600
2011	\$427,130	\$487,980	\$487,980	\$60,850
2012	\$328,490	\$468,050	\$468,050	\$139,560
TAXABLE VALUE				
2010	\$392,380	\$541,980	\$541,980	\$149,600
2011	\$427,130	\$487,980	\$487,980	\$60,850
2012	\$328,490	\$468,050	\$468,050	\$139,560

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1357**
OAKLAND COUNTY
CITY OF NOVI

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

Parcel Code:	50-22-14-200-035	Property Owner:	VHS REHABILITATION INSTITUTE OF MI
Classification:	REAL		C/O PROPERTY VALUATION SVCS.
County:	OAKLAND COUNTY		14400 METCALF AVENUE
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	OVERLAND PARK, KS 66223
School District:	WALLED LAKE		D. GLENN LEMMON, ASSR.
			45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$1,367,850	\$1,367,850	\$1,367,850
2012	\$0	\$1,243,100	\$1,243,100	\$1,243,100
TAXABLE VALUE				
2011	\$0	\$1,367,850	\$1,367,850	\$1,367,850
2012	\$0	\$1,243,100	\$1,243,100	\$1,243,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1358**
**OAKLAND COUNTY
CITY OF PONTIAC**

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

Parcel Code:	64-99-00-011-097	Property Owner:	ARIZANT HEALTHCARE, INC
Classification:	PERSONAL		P. O. BOX 4900
County:	OAKLAND COUNTY		SCOTTSDALE, AZ 85261-4900
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$17,160	\$17,160	\$17,160
TAXABLE VALUE				
2011	\$0	\$17,160	\$17,160	\$17,160

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1359**
**OAKLAND COUNTY
CITY OF PONTIAC**

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

Parcel Code:	64-99-00-010-062	Property Owner:	TK HOLDINGS, INC.
Classification:	PERSONAL	ATTN:	CHRISTINE QUAST
County:	OAKLAND COUNTY		2500 TAKATA DRIVE
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	AUBURN HILLS, MI 48326-2636
School District:	PONTIAC		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$1,565,800	\$1,344,400	\$1,344,400	(\$221,400)
2011	\$1,354,100	\$1,169,100	\$1,169,100	(\$185,000)
TAXABLE VALUE				
2010	\$1,565,800	\$1,344,400	\$1,344,400	(\$221,400)
2011	\$1,354,100	\$1,169,100	\$1,169,100	(\$185,000)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1405**
**OAKLAND COUNTY
CITY OF PONTIAC**

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

Parcel Code:	63-64-14-28-182-002	Property Owner:	DETROIT EDISON COMPANY
Classification:	REAL		PROPERTY TAX DEPARTMENT
County:	OAKLAND COUNTY		P. O. BOX 33017
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DETROIT, MI 48232-5017
School District:	PONTIAC		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$3,480	\$3,480	\$3,480
2011	\$0	\$3,480	\$3,480	\$3,480
2012	\$0	\$2,780	\$2,780	\$2,780
TAXABLE VALUE				
2010	\$0	\$3,480	\$3,480	\$3,480
2011	\$0	\$3,480	\$3,480	\$3,480
2012	\$0	\$2,780	\$2,780	\$2,780

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1410**
OAKLAND COUNTY
CITY OF SOUTHFIELD

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

Parcel Code:	76-99-67-053-000	Property Owner:	LAVANWAY SIGN COMPANY, INC.
Classification:	PERSONAL		22124 TELEGRAPH ROAD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$66,800	\$75,100	\$75,100	\$8,300
2011	\$59,290	\$67,250	\$67,250	\$7,960
2012	\$53,310	\$61,180	\$61,180	\$7,870
TAXABLE VALUE				
2010	\$66,800	\$75,100	\$75,100	\$8,300
2011	\$59,290	\$67,250	\$67,250	\$7,960
2012	\$53,310	\$61,180	\$61,180	\$7,870

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1416**
OAKLAND COUNTY
CITY OF SOUTHFIELD

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

Parcel Code:	76-99-67-141-000	Property Owner:	NELSON MILL CO
Classification:	PERSONAL		23690 TELEGRAPH ROAD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033-4118
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$129,540	\$132,420	\$132,420	\$2,880
2012	\$118,650	\$123,530	\$123,530	\$4,880
TAXABLE VALUE				
2011	\$129,540	\$132,420	\$132,420	\$2,880
2012	\$118,650	\$123,530	\$123,530	\$4,880

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1418**
OAKLAND COUNTY
CITY OF SOUTHFIELD

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

Parcel Code:	76-99-09-001-000	Property Owner:	R L DEPPMANN CO
Classification:	PERSONAL		20929 BRIDGE STREET
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$123,540	\$129,390	\$129,390	\$5,850
TAXABLE VALUE				
2012	\$123,540	\$129,390	\$129,390	\$5,850

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1363**
OAKLAND COUNTY
CITY OF TROY

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

Parcel Code:	88-99-00-266-140	Property Owner:	GUARDSMARK, LLC
Classification:	PERSONAL		22 SOUTH SECOND ST.
County:	OAKLAND COUNTY		MEMPHIS, TN 38103
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$21,410	\$28,750	\$28,750	\$7,340
TAXABLE VALUE				
2012	\$21,410	\$28,750	\$28,750	\$7,340

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

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

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

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



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 12, 2013

Docket Number: 154-12-1430
OAKLAND COUNTY
CITY OF TROY

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

Parcel Code:	88-99-00-056-918	Property Owner:	PPG INDUSTRIES, INC.
Classification:	PERSONAL	ATTN:	ANITA GARBO
County:	OAKLAND COUNTY		ONE PPG PLACE
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	PITTSBURGH, PA 75272
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$121,360	\$193,330	\$193,330	\$71,970
2012	\$125,960	\$186,260	\$186,260	\$60,300
TAXABLE VALUE				
2011	\$121,360	\$193,330	\$193,330	\$71,970
2012	\$125,960	\$186,260	\$186,260	\$60,300

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.

Reason for Amendment :
The State Tax Commission determined to approve the changes in the Requested Assessed Values and Requested Taxable Values, and Net Increase/Decrease Values for the 2011 and 2012 tax years.

Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1360**
OAKLAND COUNTY
CITY OF WIXOM

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

Parcel Code:	96-99-00-009-036	Property Owner:	PUCKMASTERS HOCKEY TRAINING
Classification:	PERSONAL		50950 CENTURY CT.
County:	OAKLAND COUNTY		WIXOM, MI 48393
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$61,620	\$142,500	\$142,500	\$80,880
TAXABLE VALUE				
2012	\$61,620	\$142,500	\$142,500	\$80,880

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1354**
OAKLAND COUNTY
LYON TWP.

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

Parcel Code:	K-99-00-006-089	Property Owner:	DELL EQUIPMENT FUNDING LP
Classification:	PERSONAL		ATTN: PROPERTY TAX DEPT.
County:	OAKLAND COUNTY		ONE DELL WAY RR1-35
Assessment Unit:	LYON TWP.		ROUND ROCK, TX 78682
School District:	SOUTH LYON	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$32,450	\$32,450	\$32,450
TAXABLE VALUE				
2012	\$0	\$32,450	\$32,450	\$32,450

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1355**
OAKLAND COUNTY
SOUTHFIELD TWP.

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

Parcel Code:	TB-99-00-012-540	Property Owner:	DELL EQUIPMENT FUNDING
Classification:	PERSONAL		ATTN: PROPERTY TAX DEPT.
County:	OAKLAND COUNTY		ONE DELL WAY, RR1-35
Assessment Unit:	SOUTHFIELD TWP.		ROUND ROCK, TX 78682
School District:	BIRMINGHAM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$31,130	\$47,980	\$47,980	\$16,850
TAXABLE VALUE				
2012	\$31,130	\$47,980	\$47,980	\$16,850

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1361**
OTTAWA COUNTY
CITY OF ZEELAND

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

Parcel Code:	70-50-79-207-442	Property Owner:	GE EQUIP MIDTICKET LLC 2010-1
Classification:	PERSONAL		PROPERTY TAX COMPLIANCE
County:	OTTAWA COUNTY		P.O. BOX 3649
Assessment Unit:	CITY OF ZEELAND	Assessing Officer / Equalization Director:	DANBURY, CT 06813
			ARTHUR D. GRIMES, ASSR.
School District:	ZEELAND		21 S. ELM STREET
			ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$36,900	\$0	\$0	(\$36,900)
TAXABLE VALUE				
2011	\$36,900	\$0	\$0	(\$36,900)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1362**
OTTAWA COUNTY
CITY OF ZEELAND

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

Parcel Code:	70-50-79-207-712	Property Owner:	PHILIP SPEET
Classification:	PERSONAL		A6044 - 141ST STREET
County:	OTTAWA COUNTY		HOLLAND, MI 49423
Assessment Unit:	CITY OF ZEELAND	Assessing Officer / Equalization Director:	ARTHUR D. GRIMES, ASSR.
School District:	ZEELAND		21 S. ELM STREET
			ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$11,400	\$25,200	\$25,200	\$13,800
2011	\$10,100	\$22,700	\$22,700	\$12,600
2012	\$10,300	\$21,200	\$21,200	\$10,900
TAXABLE VALUE				
2010	\$11,400	\$25,200	\$25,200	\$13,800
2011	\$10,100	\$22,700	\$22,700	\$12,600
2012	\$10,300	\$21,200	\$21,200	\$10,900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1365**
WASHTENAW COUNTY
CITY OF ANN ARBOR

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

Parcel Code:	09-90-00-076-975	Property Owner:	MAV DEVELOPMENT COMPANY
Classification:	PERSONAL		2727 S. STATE ST., SUITE 100
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48104-6821
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$110,900	\$66,700	\$66,700	(\$44,200)
2012	\$245,200	\$61,600	\$61,600	(\$183,600)
TAXABLE VALUE				
2011	\$110,900	\$66,700	\$66,700	(\$44,200)
2012	\$245,200	\$61,600	\$61,600	(\$183,600)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1366**
WASHTENAW COUNTY
CITY OF ANN ARBOR

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

Parcel Code:	09-90-00-079-743	Property Owner:	MEDIASPAN
Classification:	PERSONAL		2725 S. INDUSTRIAL HWY, STE 100
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48104
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$232,300	\$232,300	\$232,300
TAXABLE VALUE				
2011	\$0	\$232,300	\$232,300	\$232,300

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1434**
WASHTENAW COUNTY
CITY OF ANN ARBOR

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

Parcel Code:	09-90-00-080-053	Property Owner:	ALTARUM SUPPORTING ORGANIZATION
Classification:	PERSONAL		3520 GREEN COURT, STE 300
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48105
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$133,700	\$133,700	\$133,700
2011	\$0	\$119,400	\$119,400	\$119,400
2012	\$0	\$105,500	\$105,500	\$105,500
TAXABLE VALUE				
2010	\$0	\$133,700	\$133,700	\$133,700
2011	\$0	\$119,400	\$119,400	\$119,400
2012	\$0	\$105,500	\$105,500	\$105,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1364**
WASHTENAW COUNTY
SALEM TWP.

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

Parcel Code:	A-01-06-200-043	Property Owner:	DIANE DASKALAKIS
Classification:	REAL		9652 WALL-GENE ROAD
County:	WASHTENAW COUNTY		SOUTH LYON, MI 48178-9009
Assessment Unit:	SALEM TWP.	Assessing Officer / Equalization Director:	AMY J. THORNTON, ASSR.
School District:	SOUTH LYON		P.O. BOX 702546
			PLYMOUTH, MI 48170

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$175,200	\$143,100	\$143,100	(\$32,100)
TAXABLE VALUE				
2010	\$175,200	\$143,100	\$143,100	(\$32,100)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1455**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

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

Parcel Code:	82-33-999-00-4089-000	Property Owner:	PDP ENTERPRISES, INC.
Classification:	PERSONAL		25200 VAN BORN ROAD
County:	WAYNE COUNTY		DEARBORN HEIGHTS, MI 48125-2010
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	WESTWOOD		6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$97,390	\$117,560	\$117,560	\$20,170
2011	\$87,930	\$115,750	\$115,750	\$27,820
2012	\$91,900	\$108,450	\$108,450	\$16,550
TAXABLE VALUE				
2010	\$97,390	\$117,560	\$117,560	\$20,170
2011	\$87,930	\$115,750	\$115,750	\$27,820
2012	\$91,900	\$108,450	\$108,450	\$16,550

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1367**
WAYNE COUNTY
CITY OF DETROIT

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

Parcel Code:	22992979.03	Property Owner:	DETROIT SHRIMP & FISH BBQ & DELI
Classification:	PERSONAL		20030 JAMES COUZENS
County:	WAYNE COUNTY		DETROIT, MI 48235
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		2 WOODWARD AVENUE, CAYMC STE. 824
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$16,710	\$11,160	\$11,160	(\$5,550)
2011	\$18,380	\$9,960	\$9,960	(\$8,420)
2012	\$20,220	\$8,940	\$8,940	(\$11,280)
TAXABLE VALUE				
2010	\$16,710	\$11,160	\$11,160	(\$5,550)
2011	\$18,380	\$9,960	\$9,960	(\$8,420)
2012	\$20,220	\$8,940	\$8,940	(\$11,280)

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued March 1, 2013**

Docket Number: **154-12-1368**
WAYNE COUNTY
CITY OF LIVONIA

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

Parcel Code:	46-999-00-8538-000	Property Owner:	WRIGHT & FILIPPIS
Classification:	PERSONAL		2845 CROOKS ROAD
County:	WAYNE COUNTY		ROCHESTER HILLS, MI 48309
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$20,000	\$53,870	\$53,870	\$33,870
TAXABLE VALUE				
2012	\$20,000	\$53,870	\$53,870	\$33,870

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.



Douglas B. Roberts
Chairperson

