

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 May 13, 2013**

Docket Number: **154-13-0143**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on May 13, 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:	P013-00-119-0	Property Owner:	CK JONES INVESTMENTS LLC
Classification:	PERSONAL		ATTN: CHRISTOPHER JONES
County:	CALHOUN COUNTY		8971 FLOWERWOOD DRIVE
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	BATTLE CREEK, MI 49014
School District:	LAKEVIEW		STEVEN M. HUDSON, ASSR.
			10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$9,230	\$9,230	\$9,230
TAXABLE VALUE				
2013	\$0	\$9,230	\$9,230	\$9,230

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0113**
CRAWFORD COUNTY
CITY OF GRAYLING

The State Tax Commission, at a meeting held on May 13, 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:	20-070-990-007-038-00	Property Owner:	GE CAPITAL INFORMATION
Classification:	PERSONAL		TECH SOLUTIONS, INC.
County:	CRAWFORD COUNTY		P.O. BOX 5043
Assessment Unit:	CITY OF GRAYLING	Assessing Officer / Equalization Director:	CHICAGO, IL 60680-5043
School District:	CRAWFORD-AUSABLE		CHRISTIE A. VERLAC, ASSR.
			P.O. BOX 549
			GRAYLING, MI 49738

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$3,700	\$4,700	\$4,700	\$1,000
TAXABLE VALUE				
2013	\$3,700	\$4,700	\$4,700	\$1,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0114**
CRAWFORD COUNTY
CITY OF GRAYLING

The State Tax Commission, at a meeting held on May 13, 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:	070-990-013-012-00	Property Owner:	MUZAK, LLC
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	CRAWFORD COUNTY		FT. MILL, SC 29708
Assessment Unit:	CITY OF GRAYLING	Assessing Officer / Equalization Director:	CHRISTIE A. VERLAC, ASSR.
School District:	CRAWFORD-AUSABLE		P.O. BOX 549
			GRAYLING, MI 49738

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$700	\$700	\$700
TAXABLE VALUE				
2013	\$0	\$700	\$700	\$700

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013

Docket Number: 154-13-0144
CRAWFORD COUNTY
CITY OF GRAYLING

The State Tax Commission, at a meeting held on May 13, 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:	070-990-002-005-00	Property Owner:	BISSELL RENTAL LLC
Classification:	PERSONAL		SUITE A
County:	CRAWFORD COUNTY		630 N. CENTRAL EXPY.
Assessment Unit:	CITY OF GRAYLING	Assessing Officer / Equalization Director:	PLANO, TX 75074-6897
			CHRISTIE A. VERLAC, ASSR.
School District:	CRAWFORD-AUSABLE		P.O. BOX 549
			GRAYLING, MI 49738

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0139**
DELTA COUNTY
WELLS TWP.

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21-014-900-185-00	Property Owner:	PETERSON DL TRUST
Classification:	PERSONAL		P.O. BOX 13085 MAIL CO AU
County:	DELTA COUNTY		BALTIMORE, MD 21203
Assessment Unit:	WELLS TWP.	Assessing Officer / Equalization Director:	MILES T. ANDERSON, ASSR.
School District:	ESCANABA		P.O. BOX 188
			WELLS, MI 49894

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$96,800	\$91,300	\$91,300	(\$5,500)
TAXABLE VALUE				
2011	\$96,800	\$91,300	\$91,300	(\$5,500)

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 May 13, 2013**

Docket Number: **154-12-1166**
GENESEE COUNTY
CITY OF FLINT

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-26018-5	Property Owner:	U.S. BANK NATIONAL ASSOCIATION
Classification:	PERSONAL		ATTN: ERIN WINSEL
County:	GENESEE COUNTY		1310 MADRID STREET, STE. 100
Assessment Unit:	CITY OF FLINT	Assessing Officer / Equalization Director:	MARSHALL, MN 56258
School District:	FLINT		WILLIAM E. FOWLER, ASSR.
			1101 S. SAGINAW STREET
			FLINT, MI 48502

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$109,200	\$105,700	\$105,700	(\$3,500)
TAXABLE VALUE				
2012	\$109,200	\$105,700	\$105,700	(\$3,500)

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 May 13, 2013**

Docket Number: **154-13-0142**
GRAND TRAVERSE COUNTY
GREEN LAKE TWP.

The State Tax Commission, at a meeting held on May 13, 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:	28-07-900-213-02	Property Owner:	ALTUS BRANDS LLC
Classification:	PERSONAL		6893 SULLIVAN ROAD
County:	GRAND TRAVERSE COUNTY		GRAWN, MI 49637-9542
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				
2013	\$0	\$123,020	\$123,020	\$123,020
TAXABLE VALUE				
2013	\$0	\$123,020	\$123,020	\$123,020

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

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

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

This order may be 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 May 13, 2013**

Docket Number: **154-13-0115**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on May 13, 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:	33-02-02-90-527-210	Property Owner:	WOODEN SKATES ANTIQUES
Classification:	PERSONAL		1259 GRAND RIVER
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$900	\$900	\$900
TAXABLE VALUE				
2013	\$0	\$900	\$900	\$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 May 13, 2013**

Docket Number: **154-13-0145**
JACKSON COUNTY
CITY OF JACKSON

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-256880000	Property Owner:	MUZAK LLC
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	JACKSON COUNTY		FORT MILL, SC 29708
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	DAVID W. TAYLOR, ASSR.
School District:	JACKSON		161 W. MICHIGAN
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$3,000	\$5,400	\$5,400	\$2,400
TAXABLE VALUE				
2013	\$3,000	\$5,400	\$5,400	\$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 May 13, 2013**

Docket Number: **154-13-0146**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-114-104	Property Owner:	COVIDEN SALES LLC
Classification:	PERSONAL		15 HAMPSHIRE STREET
County:	KENT COUNTY		MANSFIELD, MA 02048
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$63,900	\$63,900	\$63,900
TAXABLE VALUE				
2013	\$0	\$63,900	\$63,900	\$63,900

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 May 13, 2013**

Docket Number: **154-13-0147**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-51-012-223	Property Owner:	ONE BEER AT A TIME LLC
Classification:	PERSONAL-IFT		925 CHERRY ST., SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49506
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$84,500	\$84,500	\$84,500
TAXABLE VALUE				
2013	\$0	\$84,500	\$84,500	\$84,500

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 May 13, 2013**

Docket Number: **154-13-0148**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-104-071	Property Owner:	R.T. LONDON COMPANY
Classification:	PERSONAL		1642 BROADWAY AVE., NW
County:	KENT COUNTY		GRAND RAPIDS, MI 49504
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$551,200	\$827,600	\$827,600	\$276,400
TAXABLE VALUE				
2013	\$551,200	\$827,600	\$827,600	\$276,400

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 May 13, 2013**

Docket Number: **154-13-0149**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-271	Property Owner:	SYNERGY MARKETING SOLUTIONS
Classification:	PERSONAL		SUITE 170
County:	KENT COUNTY		2335 BURTON ST.
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49506
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR.
			300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$2,800	\$5,800	\$5,800	\$3,000
TAXABLE VALUE				
2013	\$2,800	\$5,800	\$5,800	\$3,000

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 May 13, 2013**

Docket Number: **154-13-0150**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-103-827	Property Owner:	WEST MICHIGAN FAMILY MEDICINE PC
Classification:	PERSONAL		SUITE 200
County:	KENT COUNTY		2120 43RD STREET
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49508
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR.
			300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$14,700	\$22,700	\$22,700	\$8,000
TAXABLE VALUE				
2013	\$14,700	\$22,700	\$22,700	\$8,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0072**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-243	Property Owner:	ADVANCED RENTAL LLC
Classification:	PERSONAL		5200 PLAINFIELD AVE, NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$151,500	\$99,600	\$99,600	(\$51,900)
TAXABLE VALUE				
2013	\$151,500	\$99,600	\$99,600	(\$51,900)

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 May 13, 2013**

Docket Number: **154-13-0073**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-138	Property Owner:	MICHIGAN GUTTER CAP
Classification:	PERSONAL		P. O. BOX 336
County:	KENT COUNTY		BELMONT, MI 49306
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	COMSTOCK PARK		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$6,200	\$5,200	\$5,200	(\$1,000)
TAXABLE VALUE				
2013	\$6,200	\$5,200	\$5,200	(\$1,000)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0074**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-307	Property Owner:	BISSELL RENTAL LLC
Classification:	PERSONAL		630 N. CENTRAL EXPY, STE A
County:	KENT COUNTY		PLANO, TX 75074
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$1,600	\$2,300	\$2,300	\$700
TAXABLE VALUE				
2013	\$1,600	\$2,300	\$2,300	\$700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0116**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-007-710	Property Owner:	GILL MANUFACTURING
Classification:	PERSONAL		5271 PLAINFIELD AVE., NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$6,417,100	\$2,709,600	\$2,709,600	(\$3,707,500)
TAXABLE VALUE				
2013	\$6,417,100	\$2,709,600	\$2,709,600	(\$3,707,500)

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 May 13, 2013**

Docket Number: **154-13-0117**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-26-011-510	Property Owner:	GILL MANUFACTURING
Classification:	PERSONAL		5271 PLAINFIELD AVE., NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$203,700	\$53,700	\$53,700	(\$150,000)
TAXABLE VALUE				
2013	\$203,700	\$53,700	\$53,700	(\$150,000)

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 May 13, 2013**

Docket Number: **154-13-0118**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-022-330	Property Owner:	GILL MANUFACTURING
Classification:	PERSONAL		5271 PLAINFIELD AVE., NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$350,000	\$166,200	\$166,200	(\$183,800)
TAXABLE VALUE				
2013	\$350,000	\$166,200	\$166,200	(\$183,800)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0151**
LIVINGSTON COUNTY
GENOA TWP.

The State Tax Commission, at a meeting held on May 13, 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:	4711-99-002-153	Property Owner:	BISSELL RENTAL LLC
Classification:	PERSONAL		SUITE A
County:	LIVINGSTON COUNTY		630 N. CENTRAL EXPY
Assessment Unit:	GENOA TWP.	Assessing Officer / Equalization Director:	PLANO, TX 75074-6897
School District:	HOWELL		DEBRA L. ROJEWSKI, ASSR.
			2911 DORR ROAD
			BRIGHTON, MI 48116

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$600	\$1,300	\$1,300	\$700
TAXABLE VALUE				
2013	\$600	\$1,300	\$1,300	\$700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0152**
LIVINGSTON COUNTY
GENOA TWP.

The State Tax Commission, at a meeting held on May 13, 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:	4711-99-002-029	Property Owner:	CRW PLASTICS USA INC.
Classification:	PERSONAL		5775 BRIGHTON PINES CT.
County:	LIVINGSTON COUNTY		HOWELL, MI 48843
Assessment Unit:	GENOA TWP.	Assessing Officer / Equalization Director:	DEBRA L. ROJEWSKI, ASSR.
School District:	HOWELL		2911 DORR ROAD
			BRIGHTON, MI 48116

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,745,700	\$2,805,800	\$2,805,800	\$60,100
TAXABLE VALUE				
2013	\$2,745,700	\$2,805,800	\$2,805,800	\$60,100

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 May 13, 2013**

Docket Number: **154-13-0120**
MACOMB COUNTY
BRUCE TWP.

The State Tax Commission, at a meeting held on May 13, 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:	27-01-90-013-059	Property Owner:	ELAVON
Classification:	PERSONAL		SUITE 800
County:	MACOMB COUNTY		2 CONCOURSE PARKWAY
Assessment Unit:	BRUCE TWP.	Assessing Officer / Equalization Director:	ATLANTA, GA 30328
School District:	ROMEO		LISA C. GRIFFIN, ASSR.
			223 E. GATES
			ROMEO, MI 48065

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$360	\$360	\$360
TAXABLE VALUE				
2013	\$0	\$360	\$360	\$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 May 13, 2013**

Docket Number: **154-13-0121**
MACOMB COUNTY
BRUCE TWP.

The State Tax Commission, at a meeting held on May 13, 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: 14-01-90-010-041 Classification: PERSONAL County: MACOMB COUNTY Assessment Unit: BRUCE TWP. School District: ROMEO	Property Owner: ELAVON SUITE 800 2 CONCOURSE PARKWAY ATLANTA, GA 30328 Assessing Officer / Equalization Director: LISA C. GRIFFIN, ASSR. 223 E. GATES ROMEO, MI 48065
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$830	\$830	\$830
 TAXABLE VALUE				
2013	\$0	\$830	\$830	\$830

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0122**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-16-177-014-001	Property Owner:	BRANSON ULTRASONICS CORPORATION
Classification:	PERSONAL		C/O CHRIS NIELSEN
County:	MACOMB COUNTY		41 EAGLE ROAD
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	DANBURY, CT 06810
School District:	UTICA		DWAYNE G. MCLACHLAN, ASSR.
			40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$0	\$70,950	\$70,950	\$70,950
2012	\$0	\$173,900	\$173,900	\$173,900
TAXABLE VALUE				
2011	\$0	\$70,950	\$70,950	\$70,950
2012	\$0	\$173,900	\$173,900	\$173,900

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 May 13, 2013**

Docket Number: **154-13-0154**
MONROE COUNTY
CITY OF MONROE

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	58-55-18-00466-008	Property Owner:	FLUID EQUIPMENT DEVELOPMENT
Classification:	PERSONAL-IFT		800 TERNES DRIVE
County:	MONROE COUNTY		MONROE, MI 48162
Assessment Unit:	CITY OF MONROE	Assessing Officer / Equalization Director:	SAMUEL J. GUICH, ASSR.
School District:	JEFFERSON		120 E. FIRST STREET
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$575,230	\$234,760	\$234,760	(\$340,470)
2012	\$656,960	\$206,680	\$206,680	(\$450,280)
TAXABLE VALUE				
2011	\$575,230	\$234,760	\$234,760	(\$340,470)
2012	\$656,960	\$206,680	\$206,680	(\$450,280)

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 May 13, 2013**

Docket Number: **154-13-0155**
MONROE COUNTY
CITY OF MONROE

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	58-55-58-01243-000	Property Owner:	FLUID EQUIPMENT DEVELOPMENT
Classification:	PERSONAL		800 TERNES DRIVE
County:	MONROE COUNTY		MONROE, MI 48162
Assessment Unit:	CITY OF MONROE	Assessing Officer / Equalization Director:	SAMUEL J. GUICH, ASSR.
School District:	JEFFERSON		120 E. FIRST STREET
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$196,340	\$536,810	\$536,810	\$340,470
2012	\$141,800	\$592,080	\$592,080	\$450,280
TAXABLE VALUE				
2011	\$196,340	\$536,810	\$536,810	\$340,470
2012	\$141,800	\$592,080	\$592,080	\$450,280

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 May 13, 2013**

Docket Number: **154-13-0123**
MONROE COUNTY
MONROE TWP.

The State Tax Commission, at a meeting held on May 13, 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:	5812-300-239-13	Property Owner:	INSIDE LOOKING OUT
Classification:	PERSONAL		C/O LISA DOAN
County:	MONROE COUNTY		13875 LAKE DRIVE
Assessment Unit:	MONROE TWP.	Assessing Officer / Equalization Director:	MONROE, MI 48161
School District:	MONROE		CATHERINE A. COUSINEAU, ASSR.
			4925 E. DUNBAR ROAD
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$924	\$924	\$924
TAXABLE VALUE				
2013	\$0	\$924	\$924	\$924

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

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

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

This order may be 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 May 13, 2013**

Docket Number: **154-13-0124**
MONROE COUNTY
MONROE TWP.

The State Tax Commission, at a meeting held on May 13, 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:	5812-300-343-00	Property Owner:	J C'S QUALITY MOTORS
Classification:	PERSONAL		15407 S. DIXIE HWY.
County:	MONROE COUNTY		P.O. BOX 2297
Assessment Unit:	MONROE TWP.		MONROE, MI 48161
School District:	MONROE	Assessing Officer / Equalization Director:	CATHERINE A. COUSINEAU, ASSR.
			4925 E. DUNBAR ROAD
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$46,500	\$51,000	\$51,000	\$4,500
TAXABLE VALUE				
2013	\$46,500	\$51,000	\$51,000	\$4,500

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 May 13, 2013**

Docket Number: **154-13-0104**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on May 13, 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:	22-99-21-310-678	Property Owner:	FIVE BELOW
Classification:	PERSONAL		SUITE 1900
County:	OAKLAND COUNTY		1818 MARKET STREET
Assessment Unit:	CITY OF FARMINGTON HILLS	Assessing Officer / Equalization Director:	PHILADELPHIA, PA 19103-3601
School District:	FARMINGTON		MATTHEW A. DINGMAN, ASSR.
			31555 ELEVEN MILE
			FARMINGTON HILLS, MI 48336

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$35,000	\$48,350	\$48,350	\$13,350
TAXABLE VALUE				
2013	\$35,000	\$48,350	\$48,350	\$13,350

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 May 13, 2013**

Docket Number: **154-12-1372**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-004-260	Property Owner:	A & T MOBILITY DBA AT&T WIRELESS PCS
Classification:	PERSONAL		909 CHESTNUT ST, RM 36-M-1
County:	OAKLAND COUNTY		ST LOUIS, MO 63101
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$20,000	\$0	\$0	(\$20,000)
2011	\$20,000	\$0	\$0	(\$20,000)
2012	\$20,540	\$0	\$0	(\$20,540)
TAXABLE VALUE				
2010	\$20,000	\$0	\$0	(\$20,000)
2011	\$20,000	\$0	\$0	(\$20,000)
2012	\$20,540	\$0	\$0	(\$20,540)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0125**
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on May 13, 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:	70-99-00-400-225	Property Owner:	HP FINANCIAL SERVICES
Classification:	PERSONAL		ATTN: PROPERTY TAX
County:	OAKLAND COUNTY		P. O. BOX 251209
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	PLANO, TX 75025-1209
School District:	AVONDALE		KURT A. DAWSON, ASSR.
			1000 ROCHESTER HILLS DRIVE
			ROCHESTER, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$19,700	\$44,540	\$44,540	\$24,840
TAXABLE VALUE				
2013	\$19,700	\$44,540	\$44,540	\$24,840

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0126**
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on May 13, 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:	70-99-00-131-805	Property Owner:	STARTING LINE HEALTH & FITNESS
Classification:	PERSONAL		55155 WESTCHESTER DR.
County:	OAKLAND COUNTY		SHELBY TOWNSHIP, MI 48316
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT A. DAWSON, ASSR.
School District:	ROCHESTER		1000 ROCHESTER HILLS DRIVE
			ROCHESTER, MI 48309-3033

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$2,500	\$17,580	\$17,580	\$15,080
TAXABLE VALUE				
2013	\$2,500	\$17,580	\$17,580	\$15,080

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0127**
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on May 13, 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:	70-99-00-262-314	Property Owner:	GLT INTERNATIONAL
Classification:	PERSONAL		2961 BOND STREET
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48309-3517
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT A. DAWSON, ASSR.
School District:	AVONDALE		1000 ROCHESTER HILLS DRIVE
			ROCHESTER, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$65,000	\$106,960	\$106,960	\$41,960
TAXABLE VALUE				
2013	\$65,000	\$106,960	\$106,960	\$41,960

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013

Docket Number: 154-13-0157
OAKLAND COUNTY
CITY OF ROCHESTER HILLS

The State Tax Commission, at a meeting held on May 13, 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:	70-99-00-130-686	Property Owner:	DELFINGEN US INC.
Classification:	PERSONAL		3985 WEST HAMLIN ROAD
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48309
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT A. DAWSON, ASSR.
School District:	ROCHESTER		1000 ROCHESTER HILLS DRIVE
			ROCHESTER, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$5,000	\$70,600	\$70,600	\$65,600
TAXABLE VALUE				
2013	\$5,000	\$70,600	\$70,600	\$65,600

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 May 13, 2013**

Docket Number: **154-12-1419**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on May 13, 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:	76-99-55-036-000	Property Owner:	RAVID & ASSOCIATES
Classification:	PERSONAL		23855 NORTHWESTERN
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
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				
2012	\$55,360	\$60,040	\$60,040	\$4,680
TAXABLE VALUE				
2012	\$55,360	\$60,040	\$60,040	\$4,680

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

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

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

This order may be 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 May 13, 2013**

Docket Number: **154-13-0129**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-377-700	Property Owner:	ALTERNATIVE AUTOMOTIVE TECHNOLOGIES
Classification:	PERSONAL		1225 W. MAPLE
County:	OAKLAND COUNTY		TROY, MI 48083-2818
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	LAMPHERE		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$86,980	\$108,070	\$108,070	\$21,090
TAXABLE VALUE				
2012	\$86,980	\$108,070	\$108,070	\$21,090

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0130**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-402-240	Property Owner:	GSI ELECTRICAL SERVICES INC
Classification:	PERSONAL		376 ROBBINS
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	LAMPHERE		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$5,000	\$5,000	\$5,000
2012	\$0	\$5,300	\$5,300	\$5,300
TAXABLE VALUE				
2011	\$0	\$5,000	\$5,000	\$5,000
2012	\$0	\$5,300	\$5,300	\$5,300

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 May 13, 2013**

Docket Number: **154-13-0131**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-057-366	Property Owner:	ALLOYING SURFACE, INC.
Classification:	PERSONAL		1346 WHEATON DR.
County:	OAKLAND COUNTY		TROY, MI 48083-1989
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	\$4,890	\$43,320	\$43,320	\$38,430
TAXABLE VALUE				
2012	\$4,890	\$43,320	\$43,320	\$38,430

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0132**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-296-100	Property Owner:	NORDSTROM, INC.
Classification:	PERSONAL		822 E. BIG BEAVER
County:	OAKLAND COUNTY		TROY, MI 48083-1404
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	\$193,390	\$524,640	\$524,640	\$331,250
TAXABLE VALUE				
2012	\$193,390	\$524,640	\$524,640	\$331,250

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0133**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-284-840	Property Owner:	DETROIT DESIGN ENGINEERING, LLC
Classification:	PERSONAL		SUITE A
County:	OAKLAND COUNTY		799 STEPHENSON HWY
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	TROY, MI 48083
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$3,750	\$9,190	\$9,190	\$5,440
TAXABLE VALUE				
2012	\$3,750	\$9,190	\$9,190	\$5,440

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

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

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

This order may be 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 May 13, 2013**

Docket Number: **154-13-0134**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-271-820	Property Owner:	SHRED IT USA, INC
Classification:	PERSONAL		dba: SHRED IT DETROIT
County:	OAKLAND COUNTY		2794 SOUTH SHERIDAN WAY
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	OAKVILLE, ON CANADA L6J 7T4
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$124,430	\$137,500	\$137,500	\$13,070
TAXABLE VALUE				
2012	\$124,430	\$137,500	\$137,500	\$13,070

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

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

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

This order may be 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 May 13, 2013**

Docket Number: **154-13-0135**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-269-620	Property Owner:	COBRA MANUFACTURING
Classification:	PERSONAL		1147 RANKIN
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$84,310	\$95,010	\$95,010	\$10,700
2012	\$78,290	\$103,340	\$103,340	\$25,050
TAXABLE VALUE				
2011	\$84,310	\$95,010	\$95,010	\$10,700
2012	\$78,290	\$103,340	\$103,340	\$25,050

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0158**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-402-050	Property Owner:	STURGEON POINT DEVELOPMENT CO.
Classification:	PERSONAL		SUITE B
County:	OAKLAND COUNTY		421 SECOND STREET
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	TRAVERSE CITY, MI 49684
			LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$56,210	\$56,210	\$56,210
2012	\$0	\$61,240	\$61,240	\$61,240
TAXABLE VALUE				
2011	\$0	\$56,210	\$56,210	\$56,210
2012	\$0	\$61,240	\$61,240	\$61,240

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0159**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-233-020	Property Owner:	PRETZEL PEDDLER OF OAKLAND LTD
Classification:	PERSONAL		P.O. BOX 190
County:	OAKLAND COUNTY		CLARKSTON, MI 48347-0190
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$6,550	\$13,400	\$13,400	\$6,850
2012	\$6,450	\$12,400	\$12,400	\$5,950
TAXABLE VALUE				
2011	\$6,550	\$13,400	\$13,400	\$6,850
2012	\$6,450	\$12,400	\$12,400	\$5,950

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0160**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-363-500	Property Owner:	SRVR HOLDINGS, LLC
Classification:	PERSONAL		SUITE 2700
County:	OAKLAND COUNTY		4969 US HIGHWAY 42
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LOUISVILLE, KY 40222-6393
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	\$102,430	\$167,470	\$167,470	\$65,040
2012	\$90,640	\$152,000	\$152,000	\$61,360
2013	\$113,300	\$127,940	\$127,940	\$14,640
TAXABLE VALUE				
2011	\$102,430	\$167,470	\$167,470	\$65,040
2012	\$90,640	\$152,000	\$152,000	\$61,360
2013	\$113,300	\$127,940	\$127,940	\$14,640

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0161**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-293-540	Property Owner:	MAX MARA RETAIL LTD
Classification:	PERSONAL		530 7TH AVE., FL. 21
County:	OAKLAND COUNTY		NEW YORK, NY 10018-4851
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$83,640	\$251,290	\$251,290	\$167,650
TAXABLE VALUE				
2013	\$83,640	\$251,290	\$251,290	\$167,650

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

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

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

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



Douglas B. Roberts
Chairperson



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 3, 2013

Docket Number: 154-13-0167
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on May 13, 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:	88-99-00-349-400	Property Owner:	VISALUS, INC.
Classification:	PERSONAL		SUITE 400
County:	OAKLAND COUNTY		340 E. BIG BEAVER ROAD
Assessment Unit:	CITY OF TROY		TROY, MI 48083
School District:	TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$163,680	\$2,126,870	\$2,126,870	\$1,963,190
 TAXABLE VALUE				
2013	\$163,680	\$2,126,870	\$2,126,870	\$1,963,190

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0071**
OAKLAND COUNTY
COMMERCE TWP.

The State Tax Commission, at a meeting held on May 13, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	E-17-01-210-003	Property Owner:	THOMAS BRADLEY
Classification:	REAL		1688 POINTE STREET
County:	OAKLAND COUNTY		COMMERCE TOWNSHIP, MI 48382
Assessment Unit:	COMMERCE TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$171,770	\$145,260	\$145,260	(\$26,510)
2012	\$170,990	\$144,690	\$144,690	(\$26,300)
TAXABLE VALUE				
2011	\$156,710	\$124,710	\$124,710	(\$32,000)
2012	\$160,940	\$128,070	\$128,070	(\$32,870)

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 May 13, 2013**

Docket Number: **154-13-0156**
OAKLAND COUNTY
INDEPENDENCE TWP.

The State Tax Commission, at a meeting held on May 13, 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:	J-99-99-913-505	Property Owner:	MUZAK, LLC
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	OAKLAND COUNTY		FORT MILL, SC 29708
Assessment Unit:	INDEPENDENCE TWP.	Assessing Officer / Equalization Director:	KRISTEN M. SIELOFF, ASSR.
School District:	CLARKSTON		P.O. BOX 69
			CLARKSTON, MI 48347

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,200	\$2,200	\$2,200
TAXABLE VALUE				
2013	\$0	\$2,200	\$2,200	\$2,200

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0128**
**OAKLAND COUNTY
SPRINGFIELD TWP.**

The State Tax Commission, at a meeting held on May 13, 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:	99-00-001-850	Property Owner:	SPRINGFIELD METAL WORKS
Classification:	PERSONAL		9676 NORTHWEST
County:	OAKLAND COUNTY		CLARKSTON, MI 48346-1743
Assessment Unit:	SPRINGFIELD TWP.	Assessing Officer / Equalization Director:	VICKI L. SIEVERS, ASSR.
School District:	CLARKSTON		12000 DAVISBURG ROAD
			DAVISBURG, MI 48350

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$12,800	\$67,100	\$67,100	\$54,300
2012	\$14,100	\$63,300	\$63,300	\$49,200
TAXABLE VALUE				
2011	\$12,800	\$67,100	\$67,100	\$54,300
2012	\$14,100	\$63,300	\$63,300	\$49,200

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-13-0119**
WASHTENAW COUNTY
PITTSFIELD TWP.

The State Tax Commission, at a meeting held on May 13, 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:	L-99-30-011-360	Property Owner:	DL PETERSON TRUST
Classification:	PERSONAL		P.O. BOX 13085
County:	WASHTENAW COUNTY		BALTIMORE, MD 21203
Assessment Unit:	PITTSFIELD TWP.	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR, ASSR.
School District:	ANN ARBOR		6201 W. MICHIGAN AVENUE
			ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$11,100	\$10,400	\$10,400	(\$700)
TAXABLE VALUE				
2011	\$11,100	\$10,400	\$10,400	(\$700)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued May 13, 2013**

Docket Number: **154-12-1458**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on May 13, 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:	14008027	Property Owner:	MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
Classification:	REAL		735 E. MICHIGAN AVENUE
County:	WAYNE COUNTY		LANSING, MI 48912
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	\$102,109	\$102,109	\$102,109	\$0
TAXABLE VALUE				
2010	\$102,109	\$28,591	\$28,591	(\$73,518)

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

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

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

This order may be 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 May 13, 2013

Docket Number: 154-13-0141
WAYNE COUNTY
CITY OF NORTHVILLE

The State Tax Commission, at a meeting held on May 13, 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:	48-999-00-4205-000	Property Owner:	NRG HOLDINGS, LLC
Classification:	PERSONAL		dba GARAGE GRILL & FUEL BAR
County:	WAYNE COUNTY		40485 SCHOOLCRAFT ROAD
Assessment Unit:	CITY OF NORTHVILLE	Assessing Officer / Equalization Director:	PLYMOUTH, MI 48170
School District:	NORTHVILLE		KAROLYNN K. PARGO, ASSR.
			215 W. MAIN STREET
			NORTHVILLE, MI 48167-1540

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$594,340	\$263,084	\$263,084	(\$331,256)

TAXABLE VALUE				
2013	\$594,340	\$263,084	\$263,084	(\$331,256)

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

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

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

This order may be 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 May 13, 2013**

Docket Number: **154-13-0140**
WAYNE COUNTY
CITY OF WESTLAND

The State Tax Commission, at a meeting held on May 13, 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:	56-084-01-0120-000	Property Owner:	CRAIG SNEAD
Classification:	REAL		28320 POWERS
County:	WAYNE COUNTY		WESTLAND, MI 48186
Assessment Unit:	CITY OF WESTLAND	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	TAYLOR		36601 FORD ROAD
			WESTLAND, MI 48185

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$6,940	\$47,100	\$47,100	\$40,160
2012	\$6,320	\$43,300	\$43,300	\$36,980
TAXABLE VALUE				
2011	\$6,940	\$47,100	\$47,100	\$40,160
2012	\$6,320	\$43,300	\$43,300	\$36,980

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

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

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

This order may be 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 May 13, 2013**

Docket Number: **154-13-0068**
**WAYNE COUNTY
PLYMOUTH TWP.**

The State Tax Commission, at a meeting held on May 13, 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:	P78-999-00-0661-000	Property Owner:	MCLANE FOOD SERVICE
Classification:	PERSONAL		14835 PILOT
County:	WAYNE COUNTY		PLYMOUTH, MI 48170
Assessment Unit:	PLYMOUTH TWP.	Assessing Officer / Equalization Director:	ROBERT R. LUPI, ASSR.
School District:	PLYMOUTH-CANTON		9955 N. HAGGERTY ROAD
			PLYMOUTH, MI 48170

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$1,379,860	\$696,440	\$696,440	(\$683,420)
2011	\$1,357,850	\$756,840	\$756,840	(\$601,010)
2012	\$1,239,050	\$682,860	\$682,860	(\$556,190)
TAXABLE VALUE				
2010	\$1,379,860	\$696,440	\$696,440	(\$683,420)
2011	\$1,357,850	\$756,840	\$756,840	(\$601,010)
2012	\$1,239,050	\$682,860	\$682,860	(\$556,190)

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

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

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

This order may be 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

