

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 December 18, 2012**

Docket Number: **154-12-0959**  
**BARRY COUNTY**  
**THORNAPPLE TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-14-001-001-00	Property Owner:	MARK & SONYA TANGEN
Classification:	REAL		9000 108TH STREET
County:	BARRY COUNTY		MIDDLEVILLE, MI 49333
Assessment Unit:	THORNAPPLE TWP.	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN, ASSR.
School District:	THORNAPPLE-KELLOGG		10472 RIVER BLUFF TRAIL
			ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$16,300	\$62,000	\$62,000	\$45,700
2011	\$16,000	\$58,300	\$58,300	\$42,300
2012	\$16,000	\$55,700	\$55,700	\$39,700
<b>TAXABLE VALUE</b>				
2010	\$16,300	\$62,000	\$62,000	\$45,700
2011	\$16,000	\$58,300	\$58,300	\$42,300
2012	\$16,000	\$55,700	\$55,700	\$39,700

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 December 18, 2012**

Docket Number: **154-12-0785**  
**BERRIEN COUNTY**  
**COLOMA TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-4600-0130-00-3	Property Owner:	JOHN K. ADAMS
Classification:	REAL		33 W. DELAWARE PLACE #16G
County:	BERRIEN COUNTY		CHICAGO, IL 60610
Assessment Unit:	COLOMA TWP.	Assessing Officer / Equalization Director:	KEVIN L. KUTSCHER, ASSR.
School District:	COLOMA		4919 PAW PAW LAKE ROAD
			COLOMA, MI 49038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$35,100	\$85,300	\$85,300	\$50,200
2011	\$36,800	\$87,000	\$87,000	\$50,200
2012	\$94,600	\$94,600	\$94,600	\$0
<b>TAXABLE VALUE</b>				
2010	\$35,100	\$85,300	\$85,300	\$50,200
2011	\$35,696	\$85,896	\$85,896	\$50,200
2012	\$36,659	\$86,859	\$86,859	\$50,200

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 December 18, 2012**

Docket Number: **154-12-0786**  
**BERRIEN COUNTY**  
**COLOMA TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-0032-0007-09-9	Property Owner:	DAVID PORPHIR
Classification:	REAL		PO BOX 517
County:	BERRIEN COUNTY		COLOMA, MI 49038
Assessment Unit:	COLOMA TWP.	Assessing Officer / Equalization Director:	KEVIN L. KUTSCHER, ASSR.
School District:	COLOMA		4919 PAW PAW LAKE ROAD
			COLOMA, MI 49038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$37,700	\$79,700	\$79,700	\$42,000
2011	\$39,500	\$81,500	\$81,500	\$42,000
<b>TAXABLE VALUE</b>				
2010	\$25,927	\$67,927	\$67,927	\$42,000
2011	\$26,367	\$68,367	\$68,367	\$42,000

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 December 18, 2012**

Docket Number: **154-12-0787**  
**BERRIEN COUNTY**  
**COLOMA TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 08-4590-0115-01-1          Classification: REAL          County: BERRIEN COUNTY          Assessment Unit: COLOMA TWP.          School District: COLOMA</p>	<p>Property Owner:          KRISTYNA WCISLAK TRUSTEE          548 RIDGEMOOR DRIVE          WILLOWBROOK, IL 60527</p> <p>Assessing Officer / Equalization Director:          KEVIN L. KUTSCHER, ASSR.          4919 PAW PAW LAKE ROAD          COLOMA, MI 49038</p>
--	--

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$186,900	\$290,600	\$290,600	\$103,700
2011	\$195,700	\$299,400	\$299,400	\$103,700
2012	\$544,900	\$544,900	\$544,900	\$0
<b>TAXABLE VALUE</b>				
2010	\$62,386	\$166,086	\$166,086	\$103,700
2011	\$63,446	\$167,146	\$167,146	\$103,700
2012	\$65,159	\$168,859	\$168,859	\$103,700

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 December 18, 2012**

Docket Number: **154-12-0792**  
**CALHOUN COUNTY  
CITY OF MARSHALL**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-53-950-266-10	Property Owner:	MOR-DALL ENTERPRISES INC.
Classification:	PERSONAL-IFT		511 S. KALAMAZOO
County:	CALHOUN COUNTY		MARSHALL, MI 49068
Assessment Unit:	CITY OF MARSHALL	Assessing Officer / Equalization Director:	BONNIE L. PAYTON, ASSR.
School District:	MARSHALL		315 W. GREEN STREET
			MARSHALL, MI 49068

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$26,700	\$26,700	\$26,700
2012	\$0	\$25,800	\$25,800	\$25,800
<b>TAXABLE VALUE</b>				
2011	\$0	\$26,700	\$26,700	\$26,700
2012	\$0	\$25,800	\$25,800	\$25,800

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



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued February 5, 2013

Docket Number: 154-12-0861  
CALHOUN COUNTY  
CITY OF SPRINGFIELD

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-54-000-200-87	Property Owner:	SAB CONSTRUCTION
Classification:	PERSONAL		385 N. 34TH STREET
County:	CALHOUN COUNTY		BATTLE CREEK, MI 49015
Assessment Unit:	CITY OF SPRINGFIELD	Assessing Officer / Equalization Director:	DANIEL D. BRUNNER, ASSR.
School District:	BATTLE CREEK		601 AVENUE A
			SPRINGFIELD, MI 49037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$1,400	\$1,400	\$1,400
2010	\$0	\$1,400	\$1,400	\$1,400
2011	\$0	\$1,400	\$1,400	\$1,400
<b>TAXABLE VALUE</b>				
2009	\$0	\$1,400	\$1,400	\$1,400
2010	\$0	\$1,400	\$1,400	\$1,400
2011	\$0	\$1,400	\$1,400	\$1,400

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.

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-11-2160**  
**CHARLEVOIX COUNTY**  
**SAINT JAMES TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	15-013-222-019-20	Property Owner:	RUTH C. WANTY TRUSTEE - JEANNINE LESLIE
Classification:	REAL		6780 CARPENTER ROAD
County:	CHARLEVOIX COUNTY		YPSILANTI, MI 48197
Assessment Unit:	SAINT JAMES TWP.	Assessing Officer / Equalization Director:	AMY E. JENEMA, ASSR.
School District:	BEAVER ISLAND		4949 BREEDS HILL TRAIL
			WILLIAMSBURG, MI 49690

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$59,800	\$31,100	\$31,100	(\$28,700)
2010	\$59,800	\$31,100	\$31,100	(\$28,700)
2011	\$48,200	\$25,100	\$25,100	(\$23,100)
<b>TAXABLE VALUE</b>				
2009	\$21,731	\$11,300	\$11,300	(\$10,431)
2010	\$21,665	\$11,266	\$11,266	(\$10,399)
2011	\$22,033	\$11,457	\$11,457	(\$10,576)

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-0424**  
**EATON COUNTY**  
**EATON RAPIDS TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	120-090-300-570-00	Property Owner:	CHRISTIAN OIL COMPANY
Classification:	PERSONAL		2589 30TH STREET
County:	EATON COUNTY		ALLEGAN, MI 49010
Assessment Unit:	EATON RAPIDS TWP.	Assessing Officer / Equalization Director:	WAYNE M. GRIFFITH, ASSR.
School District:	CHARLOTTE		11660 BELL OAK ROAD
			WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$2,900	\$47,300	\$47,300	\$44,400
2010	\$2,500	\$47,300	\$47,300	\$44,800
2011	\$2,400	\$47,300	\$47,300	\$44,900
<b>TAXABLE VALUE</b>				
2009	\$2,900	\$47,300	\$47,300	\$44,400
2010	\$2,500	\$47,300	\$47,300	\$44,800
2011	\$2,400	\$47,300	\$47,300	\$44,900

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 December 18, 2012**

Docket Number: **154-12-0426**  
**EATON COUNTY**  
**EATON RAPIDS TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	120-090-035-004-02	Property Owner:	TOLAS OIL & GAS EXPLORATION CO.
Classification:	PERSONAL		612 EAST BROADWAY
County:	EATON COUNTY		MOUNT PLEASANT, MI 48858
Assessment Unit:	EATON RAPIDS TWP.	Assessing Officer / Equalization Director:	WAYNE M. GRIFFITH, ASSR.
School District:	EATON RAPIDS		11660 BELL OAK ROAD
			WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$97,100	\$97,100	\$97,100
2010	\$0	\$91,000	\$91,000	\$91,000
2011	\$0	\$84,950	\$84,950	\$84,950
<b>TAXABLE VALUE</b>				
2009	\$0	\$97,100	\$97,100	\$97,100
2010	\$0	\$91,000	\$91,000	\$91,000
2011	\$0	\$84,950	\$84,950	\$84,950

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 December 18, 2012**

Docket Number: **154-12-0427**  
**EATON COUNTY**  
**EATON RAPIDS TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	120-090-035-004-01	Property Owner:	TOLAS OIL & GAS EXPLORATION CO.
Classification:	PERSONAL		612 EAST BROADWAY
County:	EATON COUNTY		MOUNT PLEASANT, MI 48858
Assessment Unit:	EATON RAPIDS TWP.	Assessing Officer / Equalization Director:	WAYNE M. GRIFFITH, ASSR.
School District:	EATON RAPIDS		11660 BELL OAK ROAD
			WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$492,300	\$492,300	\$492,300
2010	\$0	\$440,850	\$440,850	\$440,850
2011	\$0	\$396,750	\$396,750	\$396,750
<b>TAXABLE VALUE</b>				
2009	\$0	\$492,300	\$492,300	\$492,300
2010	\$0	\$440,850	\$440,850	\$440,850
2011	\$0	\$396,750	\$396,750	\$396,750

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0431**  
**EATON COUNTY**  
**EATON RAPIDS TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	120-090-028-073-04	Property Owner:	TERREL PRODUCTION COMPANY
Classification:	PERSONAL		7400 WINTERWOOD DRIVE
County:	EATON COUNTY		EDMOND, OK 73025
Assessment Unit:	EATON RAPIDS TWP.	Assessing Officer / Equalization Director:	WAYNE M. GRIFFITH, ASSR.
School District:	EATON RAPIDS		11660 BELL OAK ROAD
			WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$24,450	\$24,450	\$24,450
2010	\$0	\$24,450	\$24,450	\$24,450
2011	\$0	\$24,450	\$24,450	\$24,450
<b>TAXABLE VALUE</b>				
2009	\$0	\$24,450	\$24,450	\$24,450
2010	\$0	\$24,450	\$24,450	\$24,450
2011	\$0	\$24,450	\$24,450	\$24,450

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0430**  
**EATON COUNTY**  
**HAMLIN TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	160-090-005-001-00	Property Owner:	R & B ENERGY COMPANY
Classification:	PERSONAL		109 N. CLINTON AVENUE
County:	EATON COUNTY		ST. JOHNS, MI 48879-1501
Assessment Unit:	HAMLIN TWP.	Assessing Officer / Equalization Director:	SANDRA K. OSBORN, ASSR.
School District:	EATON RAPIDS		414 S. COCHRAN AVENUE
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$28,500	\$28,500	\$28,500
2010	\$0	\$28,500	\$28,500	\$28,500
2011	\$0	\$28,500	\$28,500	\$28,500
<b>TAXABLE VALUE</b>				
2009	\$0	\$28,500	\$28,500	\$28,500
2010	\$0	\$28,500	\$28,500	\$28,500
2011	\$0	\$28,500	\$28,500	\$28,500

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 December 18, 2012**

Docket Number: **154-12-0882**  
**GRAND TRAVERSE COUNTY  
CITY OF TRAVERSE CITY**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-51-900-014-52	Property Owner:	AMERICAN AIRLINES INC.
Classification:	PERSONAL		PO BOX 619616
County:	GRAND TRAVERSE COUNTY		DFW AIRPORT, TX 75261-9616
Assessment Unit:	CITY OF TRAVERSE CITY	Assessing Officer / Equalization Director:	JAMES L. CHRESTENSEN, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVE.
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,817	\$1,817	\$1,817
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,817	\$1,817	\$1,817

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-0885**  
**GRAND TRAVERSE COUNTY  
CITY OF TRAVERSE CITY**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-51-900-516-59	Property Owner:	VILLAGE PILATES LLC
Classification:	PERSONAL		109 S. UNION STREET
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49684-2575
Assessment Unit:	CITY OF TRAVERSE CITY	Assessing Officer / Equalization Director:	JAMES L. CHRESTENSEN, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVE.
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$1,100	\$7,381	\$7,381	\$6,281
<b>TAXABLE VALUE</b>				
2012	\$1,100	\$7,381	\$7,381	\$6,281

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-10-1054**  
**GRAND TRAVERSE COUNTY**  
**EAST BAY TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-03-900-107-09	Property Owner:	MERIT ENERGY
Classification:	PERSONAL		C/O KE ANDREWS & CO.
County:	GRAND TRAVERSE COUNTY		ROWLETT, TX 75088
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$68,800	\$68,800	\$68,800
2009	\$0	\$64,350	\$64,350	\$64,350
2010	\$0	\$62,150	\$62,150	\$62,150
<b>TAXABLE VALUE</b>				
2008	\$0	\$68,800	\$68,800	\$68,800
2009	\$0	\$64,350	\$64,350	\$64,350
2010	\$0	\$62,150	\$62,150	\$62,150

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-10-1589**  
**GRAND TRAVERSE COUNTY**  
**EAST BAY TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-03-900-100-12	Property Owner:	MERIT ENERGY
Classification:	PERSONAL		1900 DALROCK
County:	GRAND TRAVERSE COUNTY		ROWLETT, TX 75088
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$45,600	\$45,600	\$45,600
2009	\$0	\$163,500	\$163,500	\$163,500
2010	\$0	\$146,300	\$146,300	\$146,300
<b>TAXABLE VALUE</b>				
2008	\$0	\$45,600	\$45,600	\$45,600
2009	\$0	\$163,500	\$163,500	\$163,500
2010	\$0	\$146,300	\$146,300	\$146,300

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 December 18, 2012**

Docket Number: **154-10-1590**  
**GRAND TRAVERSE COUNTY**  
**EAST BAY TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-03-900-107-08	Property Owner:	MERIT ENERGY
Classification:	PERSONAL		1900 DALROCK
County:	GRAND TRAVERSE COUNTY		ROWLETT, TX 75088
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$41,550	\$41,550	\$41,550
2009	\$0	\$41,550	\$41,550	\$41,550
2010	\$0	\$41,550	\$41,550	\$41,550
<b>TAXABLE VALUE</b>				
2008	\$0	\$41,550	\$41,550	\$41,550
2009	\$0	\$41,550	\$41,550	\$41,550
2010	\$0	\$41,550	\$41,550	\$41,550

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-10-1591**  
**GRAND TRAVERSE COUNTY**  
**EAST BAY TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-03-900-225-01	Property Owner:	MERIT ENERGY
Classification:	PERSONAL		1900 DALROCK
County:	GRAND TRAVERSE COUNTY		ROWLETT, TX 75088
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2008	\$0	\$46,700	\$46,700	\$46,700
2009	\$0	\$46,700	\$46,700	\$46,700
2010	\$0	\$46,700	\$46,700	\$46,700
<b>TAXABLE VALUE</b>				
2008	\$0	\$46,700	\$46,700	\$46,700
2009	\$0	\$46,700	\$46,700	\$46,700
2010	\$0	\$46,700	\$46,700	\$46,700

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 December 18, 2012**

Docket Number: **154-10-1592**  
**GRAND TRAVERSE COUNTY**  
**EAST BAY TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 28-03-900-116-15          Classification: PERSONAL          County: GRAND TRAVERSE COUNTY          Assessment Unit: EAST BAY TWP.          School District: TRAVERSE CITY</p>	<p>Property Owner:          MERIT ENERGY          1900 DALROCK          ROWLETT, TX 75088</p> <p>Assessing Officer / Equalization Director:          ROBERT O. VANDERMARK, ASSR.          400 BOARDMAN AVENUE          TRAVERSE CITY, MI 49684</p>
---	--

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2008	\$0	\$29,000	\$29,000	\$29,000
2009	\$0	\$29,000	\$29,000	\$29,000
2010	\$0	\$29,000	\$29,000	\$29,000
<b>TAXABLE VALUE</b>				
2008	\$0	\$29,000	\$29,000	\$29,000
2009	\$0	\$29,000	\$29,000	\$29,000
2010	\$0	\$29,000	\$29,000	\$29,000

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 December 18, 2012**

Docket Number: **154-12-0938**  
**HILLSDALE COUNTY**  
**AMBOY TWP. ,**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	30-06-925-000-089	Property Owner:	MARTINREA JONESVILLE LLC
Classification:	PERSONAL-IFT		260 GAIGE STREET
County:	HILLSDALE COUNTY		JONESVILLE, MI 49250
Assessment Unit:	AMBOY TWP.	Assessing Officer / Equalization Director:	JOYCE L. MCCALLISTER, ASSR.
School District:	JONESVILLE		6560 E. BURT ROAD
			WALDRON, MI 49288

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,683,750	\$1,683,750	\$1,683,750
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,683,750	\$1,683,750	\$1,683,750

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0960**  
**JACKSON COUNTY**  
**CITY OF JACKSON**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant 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-251660000	Property Owner:	COMMONWEALTH COMMERCE GROUP INC.
Classification:	PERSONAL		209 E. WASHINGTON
County:	JACKSON COUNTY		JACKSON, MI 49201
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)
<b>ASSESSED VALUE</b>				
2012	\$19,000	\$35,500	\$35,500	\$16,500
<b>TAXABLE VALUE</b>				
2012	\$19,000	\$35,500	\$35,500	\$16,500

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 December 18, 2012**

Docket Number: **154-12-0940**  
**KALAMAZOO COUNTY**  
**COMSTOCK TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	39-07-18-453-051	Property Owner:	M & M PROPERTY LLC
Classification:	REAL		PO BOX 159
County:	KALAMAZOO COUNTY		MIDDLEVILLE, MI 49333
Assessment Unit:	COMSTOCK TWP.	Assessing Officer / Equalization Director:	SHERRY A. BURD, ASSR.
School District:	COMSTOCK		P.O. BOX 449
			COMSTOCK, MI 49041

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$10,400	\$10,400	\$10,400
2011	\$0	\$7,100	\$7,100	\$7,100
2012	\$0	\$3,900	\$3,900	\$3,900
<b>TAXABLE VALUE</b>				
2010	\$0	\$10,400	\$10,400	\$10,400
2011	\$0	\$7,100	\$7,100	\$7,100
2012	\$0	\$3,900	\$3,900	\$3,900

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 December 18, 2012**

Docket Number: **154-12-1072**  
**KALAMAZOO COUNTY**  
**RICHLAND TWP. ,**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	3903-22-280-040	Property Owner:	RANDY & ELIZABETH WALBRIDGE
Classification:	REAL		7633 N. 32ND STREET
County:	KALAMAZOO COUNTY		RICHLAND, MI 49083
Assessment Unit:	RICHLAND TWP.	Assessing Officer / Equalization Director:	DIANE GAJOR, ASSR.
School District:	GULL LAKE		7401 N. 32ND STREET
			RICHLAND, MI 49083-9701

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$69,500	\$94,100	\$94,100	\$24,600
2011	\$66,800	\$87,900	\$87,900	\$21,100
2012	\$65,500	\$85,200	\$85,200	\$19,700
<b>TAXABLE VALUE</b>				
2010	\$53,929	\$73,646	\$73,646	\$19,717
2011	\$54,845	\$74,897	\$74,897	\$20,052
2012	\$56,325	\$76,919	\$76,919	\$20,594

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-0887**  
**KENT COUNTY**  
**CALEDONIA TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-16-002-931	Property Owner:	STAUFFER & WIGGERS
Classification:	PERSONAL		PO BOX 440
County:	KENT COUNTY		CALEDONIA, MI 49316
Assessment Unit:	CALEDONIA TWP.	Assessing Officer / Equalization Director:	LAURA J. STOB, ASSR.
School District:	CALEDONIA		8196 BROADMOOR AVENUE SE
			CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$21,000	\$8,500	\$8,500	(\$12,500)
<b>TAXABLE VALUE</b>				
2012	\$21,000	\$8,500	\$8,500	(\$12,500)

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 December 18, 2012**

Docket Number: **154-12-0888**  
**KENT COUNTY**  
**CALEDONIA TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-16-020-769	Property Owner:	KEVIN VANDERHIDE DDS
Classification:	PERSONAL		7101 BROADMOOR AVE. SE #B
County:	KENT COUNTY		CALEDONIA, MI 49316
Assessment Unit:	CALEDONIA TWP.	Assessing Officer / Equalization Director:	LAURA J. STOB, ASSR.
School District:	CALEDONIA		8196 BROADMOOR AVENUE SE
			CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$54,500	\$41,600	\$41,600	(\$12,900)
<b>TAXABLE VALUE</b>				
2012	\$54,500	\$41,600	\$41,600	(\$12,900)

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 December 18, 2012**

Docket Number: **154-12-0941**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-108-895	Property Owner:	CHECKLIST BUILDING SERVICES INC.
Classification:	PERSONAL		301 28TH STREET SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49548
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)
<b>ASSESSED VALUE</b>				
2011	\$11,800	\$88,700	\$88,700	\$76,900
<b>TAXABLE VALUE</b>				
2011	\$11,800	\$88,700	\$88,700	\$76,900

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 December 18, 2012**

Docket Number: **154-12-0942**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-14-30-253-033  
Classification: REAL  
County: KENT COUNTY  
Assessment Unit: CITY OF GRAND RAPIDS  
  
School District: GRAND RAPIDS

Property Owner:  
HERITAGE MANAGEMENT LLC  
68 RANSOM AVENUE, STE. A  
GRAND RAPIDS, MI 49503  
  
Assessing Officer / Equalization Director:  
SCOTT A. ENGERSON, ASSR.  
300 MONROE AVENUE N.W.  
GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$292,500	\$292,500	\$292,500
2011	\$0	\$270,000	\$270,000	\$270,000
2012	\$0	\$270,000	\$270,000	\$270,000
<b>TAXABLE VALUE</b>				
2010	\$0	\$292,500	\$292,500	\$292,500
2011	\$0	\$270,000	\$270,000	\$270,000
2012	\$0	\$270,000	\$270,000	\$270,000

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 December 18, 2012**

Docket Number: **154-12-0943**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-102-277	Property Owner:	TRAILER EQUIPMENT INC.
Classification:	PERSONAL		1701 STEELE AVENUE SW
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$38,300	\$47,500	\$47,500	\$9,200
2012	\$40,200	\$85,600	\$85,600	\$45,400
<b>TAXABLE VALUE</b>				
2011	\$38,300	\$47,500	\$47,500	\$9,200
2012	\$40,200	\$85,600	\$85,600	\$45,400

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 December 18, 2012**

Docket Number: **154-12-1073**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-499	Property Owner:	GENENTECH INC.
Classification:	PERSONAL		1000 NEW HORIZONS WAY
County:	KENT COUNTY		VACAVILLE, CA 95688
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)
<b>ASSESSED VALUE</b>				
2010	\$0	\$77,700	\$77,700	\$77,700
2011	\$0	\$69,600	\$69,600	\$69,600
<b>TAXABLE VALUE</b>				
2010	\$0	\$77,700	\$77,700	\$77,700
2011	\$0	\$69,600	\$69,600	\$69,600

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 December 18, 2012**

Docket Number: **154-12-1074**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-110-778	Property Owner:	MACKINAW HARVEST PROPERTIES LLC
Classification:	PERSONAL		347 NATIONAL AVENUE 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)
<b>ASSESSED VALUE</b>				
2010	\$8,600	\$29,000	\$29,000	\$20,400
2011	\$9,300	\$27,900	\$27,900	\$18,600
2012	\$4,700	\$14,400	\$14,400	\$9,700
<b>TAXABLE VALUE</b>				
2010	\$8,600	\$29,000	\$29,000	\$20,400
2011	\$9,300	\$27,900	\$27,900	\$18,600
2012	\$4,700	\$14,400	\$14,400	\$9,700

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 December 18, 2012

Docket Number: 154-12-1076

KENT COUNTY

CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-110-208	Property Owner:	MICHIGAN BLACK SIGNS INC.
Classification:	PERSONAL		1700 OLSON STREET NE
County:	KENT COUNTY		AGRAND RAPIDS, MI 49505
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$36,200	\$51,400	\$51,400	\$15,200
2011	\$38,400	\$45,900	\$45,900	\$7,500
<b>TAXABLE VALUE</b>				
2010	\$36,200	\$51,400	\$51,400	\$15,200
2011	\$38,400	\$45,900	\$45,900	\$7,500

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 December 18, 2012**

Docket Number: **154-12-1077**  
**KENT COUNTY**  
**CITY OF GRAND RAPIDS**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-01-51-112-897  
Classification: PERSONAL  
County: KENT COUNTY  
Assessment Unit: CITY OF GRAND RAPIDS  
  
School District: GRAND RAPIDS

Property Owner:  
THE FACTORY/AARON SCHAAP  
38 W. FULTON STREET, #400  
GRAND RAPIDS, MI 49503  
  
Assessing Officer / Equalization Director:  
SCOTT A. ENGERSON, ASSR.  
300 MONROE AVENUE N.W.  
GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$6,100	\$6,100	\$6,100
2011	\$2,500	\$5,300	\$5,300	\$2,800
2012	\$0	\$4,600	\$4,600	\$4,600
<b>TAXABLE VALUE</b>				
2010	\$0	\$6,100	\$6,100	\$6,100
2011	\$2,500	\$5,300	\$5,300	\$2,800
2012	\$0	\$4,600	\$4,600	\$4,600

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 December 18, 2012**

Docket Number: **154-12-1078**  
**KENT COUNTY**  
**CITY OF KENTWOOD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-65-027-531	Property Owner:	SCHAEFFLER GROUP USA INC.
Classification:	PERSONAL		308 SPRINGHILL FARM ROAD
County:	KENT COUNTY		FORT MILL, SC 29715-9784
Assessment Unit:	CITY OF KENTWOOD	Assessing Officer / Equalization Director:	DEBORAH K. RING, ASSR.
School District:	CALEDONIA		P.O. BOX 8848
			KENTWOOD, MI 49518

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$182,600	\$182,600	\$182,600
<b>TAXABLE VALUE</b>				
2012	\$0	\$182,600	\$182,600	\$182,600

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 December 18, 2012**

Docket Number: **154-12-1079**  
**LAPEER COUNTY**  
**ALMONT TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	001-925-038-22	Property Owner:	K12 MANAGEMENT INC.
Classification:	PERSONAL		2300 CORPORATE DRIVE #200
County:	LAPEER COUNTY		HERNDON, VA 20171
Assessment Unit:	ALMONT TWP.	Assessing Officer / Equalization Director:	THOMAS C. VALENTINE, ASSR.
School District:	ALMONT		819 N. MAIN STREET
			ALMONT, MI 48003

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$300	\$300	\$300
<b>TAXABLE VALUE</b>				
2012	\$0	\$300	\$300	\$300

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0388**  
**LAPEER COUNTY**  
**ELBA TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-008-010-001-71	Property Owner:	JEFFREY CHURCH
Classification:	REAL		1391 S. SUTTON STREET
County:	LAPEER COUNTY		WESTLAND, MI 48186
Assessment Unit:	ELBA TWP.	Assessing Officer / Equalization Director:	CONNIE SUE LIPKA, ASSR.
School District:	LAPEER		4717 LIPPINCOTT ROAD
			LAPEER, MI 48446

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$9,700	\$9,700	\$9,700
<b>TAXABLE VALUE</b>				
2012	\$0	\$9,700	\$9,700	\$9,700

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 December 18, 2012**

Docket Number: **154-12-0944**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-03-409-016	Property Owner:	HERBERT & B. FALMER
Classification:	REAL		21636 PARKWAY
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$42,400	\$51,300	\$51,300	\$8,900
<b>TAXABLE VALUE</b>				
2012	\$42,400	\$51,300	\$51,300	\$8,900

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 December 18, 2012**

Docket Number: **154-12-0945**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-03-401-035	Property Owner:	LAWRENCE IWANKOVITSCH
Classification:	REAL		32131 HEATHWOOD
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$34,800	\$44,700	\$44,700	\$9,900
<b>TAXABLE VALUE</b>				
2012	\$34,800	\$44,700	\$44,700	\$9,900

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 December 18, 2012**

Docket Number: **154-12-0946**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-10-377-020	Property Owner:	MICHAEL DEMBECK
Classification:	REAL		29643 ROSEBRIAR
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$34,800	\$43,400	\$43,400	\$8,600
<b>TAXABLE VALUE</b>				
2012	\$34,800	\$43,400	\$43,400	\$8,600

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0947**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-10-327-008	Property Owner:	MJS PROPERTIES OF MICHIGAN LLC
Classification:	REAL		22521 MILNER
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$32,200	\$36,800	\$36,800	\$4,600
<b>TAXABLE VALUE</b>				
2012	\$32,200	\$36,800	\$36,800	\$4,600

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 December 18, 2012**

Docket Number: **154-12-0948**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-22-303-044	Property Owner:	DANIEL & KAREN FORHAN
Classification:	REAL		21025 LAKELAND
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$50,200	\$51,500	\$51,500	\$1,300
<b>TAXABLE VALUE</b>				
2012	\$50,200	\$51,500	\$51,500	\$1,300

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0949**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-15-177-006	Property Owner:	EDWARD & REBECCA CHERY
Classification:	REAL		21210 BAYSIDE
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$70,800	\$67,400	\$67,400	(\$3,400)
2011	\$65,100	\$61,700	\$61,700	(\$3,400)
2012	\$64,000	\$59,600	\$59,600	(\$4,400)
<b>TAXABLE VALUE</b>				
2010	\$70,800	\$67,400	\$67,400	(\$3,400)
2011	\$65,100	\$61,700	\$61,700	(\$3,400)
2012	\$64,000	\$59,600	\$59,600	(\$4,400)

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 December 18, 2012**

Docket Number: **154-12-0950**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-22-329-006	Property Owner:	JAMES SMITH
Classification:	REAL		21100 LAKELAND
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$72,200	\$76,700	\$76,700	\$4,500
<b>TAXABLE VALUE</b>				
2012	\$72,200	\$76,700	\$76,700	\$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 December 18, 2012**

Docket Number: **154-12-0951**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-22-303-027	Property Owner:	JOHN BRISTOL
Classification:	REAL		21048 BON BRAE
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES,MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$32,900	\$42,800	\$42,800	\$9,900
<b>TAXABLE VALUE</b>				
2012	\$32,900	\$42,800	\$42,800	\$9,900

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 December 18, 2012**

Docket Number: **154-12-0952**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-26-107-014	Property Owner:	RICHARD & PATRICIA SABATINI
Classification:	REAL		22554 STATLER
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$144,600	\$135,700	\$135,700	(\$8,900)
<b>TAXABLE VALUE</b>				
2010	\$144,600	\$135,700	\$135,700	(\$8,900)

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 December 18, 2012**

Docket Number: **154-12-0953**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-22-101-031	Property Owner:	VICTOR & JUDY CALLEJA
Classification:	REAL		21019 YALE STREET
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$41,100	\$50,500	\$50,500	\$9,400
<b>TAXABLE VALUE</b>				
2012	\$38,600	\$48,000	\$48,000	\$9,400

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0954**  
**MACOMB COUNTY**  
**CITY OF ST. CLAIR SHORES**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-22-478-007	Property Owner:	WILLIAM & RACHEL BAUMANN
Classification:	REAL		22300 MADISON
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48081
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$52,000	\$50,100	\$50,100	(\$1,900)
<b>TAXABLE VALUE</b>				
2010	\$49,000	\$47,100	\$47,100	(\$1,900)

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER

Issued December 18, 2012

Docket Number: 154-12-0393

MACOMB COUNTY

CLINTON TWP.

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-67-150-016	Property Owner:	GE CREDIT CORP. OF TENNESSEE
Classification:	PERSONAL		PO BOX 3649
County:	MACOMB COUNTY		DANBURY, CT 06813-3649
Assessment Unit:	CLINTON TWP.	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR.
School District:	CHIPPEWA VALLEY		40700 ROMEO PLANK ROAD
			CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$200,200	\$136,000	\$136,000	(\$64,200)
<b>TAXABLE VALUE</b>				
2010	\$200,200	\$136,000	\$136,000	(\$64,200)

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



Amended

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

Docket Number: 154-12-0421  
MACOMB COUNTY  
SHELBY TWP.

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-07-90-052-899	Property Owner:	GE CREDIT CORP. OF TENNESSEE
Classification:	PERSONAL		ATTN: PROPERTY TAX COMP.
County:	MACOMB COUNTY		PO BOX 3649
Assessment Unit:	SHELBY TWP.		DANBURY, CT 06813-3649
School District:	UTICA	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
			52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$64,150	\$64,150	\$64,150
<b>TAXABLE VALUE</b>				
2010	\$0	\$64,150	\$64,150	\$64,150

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1080**  
**MONROE COUNTY**  
**FRENCHTOWN TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5807-000-511-00	Property Owner:	SANDY CREEK INC.
Classification:	PERSONAL		3181 HEISS ROAD
County:	MONROE COUNTY		MONROE, MI 48162
Assessment Unit:	FRENCHTOWN TWP.	Assessing Officer / Equalization Director:	VICKY L. BRYSON, ASSR.
School District:	MONROE		2744 VIVIAN ROAD
			MONROE, MI 48162

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$38,500	\$146,700	\$146,700	\$108,200
2011	\$38,500	\$134,500	\$134,500	\$96,000
2012	\$40,000	\$124,900	\$124,900	\$84,900
<b>TAXABLE VALUE</b>				
2010	\$38,500	\$146,700	\$146,700	\$108,200
2011	\$38,500	\$134,500	\$134,500	\$96,000
2012	\$40,000	\$124,900	\$124,900	\$84,900

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 December 18, 2012**

Docket Number: **154-12-1081**  
**MONTMORENCY COUNTY**  
**ALBERT TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	001-900-000-307-00	Property Owner:	IBM CREDIT LLC
Classification:	PERSONAL		150 KETTLETOWN ROAD
County:	MONTMORENCY COUNTY		SOUTHBURY, CT 06488
Assessment Unit:	ALBERT TWP.	Assessing Officer / Equalization Director:	DEBRA L. DOWNING, ASSR.
School District:	JOHANNESBURG LEWISTON		P.O. BOX 153
			LEWISTON, MI 49756

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$2,460	\$2,460	\$2,460
<b>TAXABLE VALUE</b>				
2012	\$0	\$2,460	\$2,460	\$2,460

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-11-0332**  
**MONTMORENCY COUNTY**  
**RUST TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 60-007-900-000-877-00          Classification: PERSONAL          County: MONTMORENCY COUNTY          Assessment Unit: RUST TWP.          School District: ATLANTA</p>	<p>Property Owner:          SAVOY ENERGY          920 HASTINGS STREET          TRAVERSE CITY, MI 49686</p> <p>Assessing Officer / Equalization Director:          HARRY L. GUTHRIE, ASSR.          5905 JUPITER LANE          ALPENA, MI 49707</p>
---	--

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2009	\$0	\$440,896	\$440,896	\$440,896
2010	\$0	\$402,608	\$402,608	\$402,608
2011	\$0	\$374,977	\$374,977	\$374,977
<b>TAXABLE VALUE</b>				
2009	\$0	\$440,896	\$440,896	\$440,896
2010	\$0	\$402,608	\$402,608	\$402,608
2011	\$0	\$374,977	\$374,977	\$374,977

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-0986**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-58-084-200	Property Owner:	E2 SLEEP EVALUATION & DIAGNOSTIC CTR.
Classification:	PERSONAL		23077 GREENFIELD RD., #383B
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	OAK PARK		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$7,630	\$12,880	\$12,880	\$5,250
<b>TAXABLE VALUE</b>				
2011	\$7,630	\$12,880	\$12,880	\$5,250

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 December 18, 2012**

Docket Number: **154-12-0987**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-58-092-000	Property Owner:	GREENFIELD VASCULAR LABORATORY
Classification:	PERSONAL		23077 GREENFIELD RD., #460
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075-3735
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	OAK PARK		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$19,240	\$19,860	\$19,860	\$620
2011	\$18,750	\$29,030	\$29,030	\$10,280
<b>TAXABLE VALUE</b>				
2010	\$19,240	\$19,860	\$19,860	\$620
2011	\$18,750	\$29,030	\$29,030	\$10,280

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0988**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-62-062-300	Property Owner:	H & R BLOCK SERVICES INC.
Classification:	PERSONAL		1 H & R BLOCK WAY
County:	OAKLAND COUNTY		KANSAS CITY, MO 64105
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	OAK PARK		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$15,200	\$29,970	\$29,970	\$14,770
2011	\$12,150	\$26,860	\$26,860	\$14,710
<b>TAXABLE VALUE</b>				
2010	\$15,200	\$29,970	\$29,970	\$14,770
2011	\$12,150	\$26,860	\$26,860	\$14,710

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0989**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-58-104-000	Property Owner:	JEWELRY DESIGNS
Classification:	PERSONAL		23077 GREENFIELD RD., #335B
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	OAK PARK		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$2,900	\$6,800	\$6,800	\$3,900
<b>TAXABLE VALUE</b>				
2011	\$2,900	\$6,800	\$6,800	\$3,900

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 December 18, 2012**

Docket Number: **154-12-0990**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-58-129-200	Property Owner:	OAKLAND PHYSICAL THERAPY & HAND
Classification:	PERSONAL		23077 GREENFIELD RD., #234
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	OAK PARK		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$5,460	\$9,890	\$9,890	\$4,430
2011	\$5,140	\$8,870	\$8,870	\$3,730
<b>TAXABLE VALUE</b>				
2010	\$5,460	\$9,890	\$9,890	\$4,430
2011	\$5,140	\$8,870	\$8,870	\$3,730

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-0991**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-094-011	Property Owner:	1-800 FLORAL DIRECT INC.
Classification:	PERSONAL		22534 TELEGRAPH ROAD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	OAK PARK		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$2,070	\$18,500	\$18,500	\$16,430
<b>TAXABLE VALUE</b>				
2011	\$2,070	\$18,500	\$18,500	\$16,430

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 December 18, 2012**

Docket Number: **154-12-1001**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-022-511	Property Owner:	AMERICAN BOTTLING COMPANY
Classification:	PERSONAL		5301 LEGACY DRIVE
County:	OAKLAND COUNTY		PLANO, TX 75024
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>
<b>ASSESSED VALUE</b>				
2011	\$9,560	\$23,830	\$23,830	\$14,270
<b>TAXABLE VALUE</b>				
2011	\$9,560	\$23,830	\$23,830	\$14,270

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1002**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-050-000	Property Owner:	AMERICAN BOTTLING COMPANY
Classification:	PERSONAL		5301 LEGACY DRIVE
County:	OAKLAND COUNTY		PLANO, TX 75024
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$16,600	\$21,860	\$21,860	\$5,260
<b>TAXABLE VALUE</b>				
2010	\$16,600	\$21,860	\$21,860	\$5,260

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1003**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-46-203-909	Property Owner:	AT & T MOBILITY
Classification:	PERSONAL		909 CHESTNUT STREET
County:	OAKLAND COUNTY		ST. LOUIS, MO 63101
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>
<b>ASSESSED VALUE</b>				
2011	\$26,480	\$37,450	\$37,450	\$10,970
<b>TAXABLE VALUE</b>				
2011	\$26,480	\$37,450	\$37,450	\$10,970

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1004**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-46-349-000	Property Owner:	AT & T MOBILITY
Classification:	PERSONAL		909 CHESTNUT STREET
County:	OAKLAND COUNTY		ST. LOUIS, MO 63101
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>
<b>ASSESSED VALUE</b>				
2011	\$12,350	\$17,470	\$17,470	\$5,120
<b>TAXABLE VALUE</b>				
2011	\$12,350	\$17,470	\$17,470	\$5,120

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1005**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-351-185	Property Owner:	AT & T MOBILITY
Classification:	PERSONAL		909 CHESTNUT STREET
County:	OAKLAND COUNTY		ST. LOUIS, MO 63101
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$31,840	\$47,080	\$47,080	\$15,240
<b>TAXABLE VALUE</b>				
2011	\$31,840	\$47,080	\$47,080	\$15,240

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 December 18, 2012**

Docket Number: **154-12-1006**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-502-500	Property Owner:	AT & T MOBILITY
Classification:	PERSONAL		909 CHESTNUT STREET
County:	OAKLAND COUNTY		ST. LOUIS, MO 63101
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$14,910	\$23,130	\$23,130	\$8,220
<b>TAXABLE VALUE</b>				
2011	\$14,910	\$23,130	\$23,130	\$8,220

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1007**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-64-409-850	Property Owner:	AT & T MOBILITY
Classification:	PERSONAL		909 CHESTNUT STREET
County:	OAKLAND COUNTY		ST. LOUIS, MO 63101
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>
<b>ASSESSED VALUE</b>				
2011	\$22,760	\$31,380	\$31,380	\$8,620
<b>TAXABLE VALUE</b>				
2011	\$22,760	\$31,380	\$31,380	\$8,620

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1008**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-009-400	Property Owner:	AT & T MOBILITY
Classification:	PERSONAL		909 CHESTNUT STREET
County:	OAKLAND COUNTY		ST. LOUIS, MO 63101
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$890	\$3,010	\$3,010	\$2,120
<b>TAXABLE VALUE</b>				
2011	\$890	\$3,010	\$3,010	\$2,120

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1009**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-140-000	Property Owner:	AT & T MOBILITY
Classification:	PERSONAL		909 CHESTNUT STREET
County:	OAKLAND COUNTY		ST. LOUIS, MO 63101
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$22,800	\$35,500	\$35,500	\$12,700
<b>TAXABLE VALUE</b>				
2011	\$22,800	\$35,500	\$35,500	\$12,700

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 December 18, 2012**

Docket Number: **154-12-1010**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-70-235-100	Property Owner:	AT & T MOBILITY
Classification:	PERSONAL		909 CHESTNUT STREET
County:	OAKLAND COUNTY		ST. LOUIS, MO 63101
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$24,780	\$42,380	\$42,380	\$17,600
<b>TAXABLE VALUE</b>				
2011	\$24,780	\$42,380	\$42,380	\$17,600

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1011**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-72-011-000	Property Owner:	AT & T MOBILITY
Classification:	PERSONAL		909 CHESTNUT STREET
County:	OAKLAND COUNTY		ST. LOUIS, MO 63101
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$39,710	\$46,370	\$46,370	\$6,660
<b>TAXABLE VALUE</b>				
2011	\$39,710	\$46,370	\$46,370	\$6,660

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1012**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-036-852	Property Owner:	AXIS CAPITAL INC.
Classification:	PERSONAL		308 LOCUST STREET
County:	OAKLAND COUNTY		GRAND ISLAND, NE 68801
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$8,080	\$8,080	\$8,080
<b>TAXABLE VALUE</b>				
2011	\$0	\$8,080	\$8,080	\$8,080

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 December 18, 2012**

Docket Number: **154-12-1013**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-330-300	Property Owner:	BRIDGE CONNECTION
Classification:	PERSONAL		20300 W. TWELVE MILE #10
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48076-6400
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$870	\$6,860	\$6,860	\$5,990
<b>TAXABLE VALUE</b>				
2012	\$870	\$6,860	\$6,860	\$5,990

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

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

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

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



Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued February 5, 2013

Docket Number: 154-12-1014  
OAKLAND COUNTY  
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-70-013-200	Property Owner:	CAFÉ ONE
Classification:	PERSONAL		15600 W. TEN MILE ROAD, #17
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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$26,600	\$42,260	\$42,260	\$15,660
2011	\$29,300	\$37,720	\$37,720	\$8,420
<b>TAXABLE VALUE</b>				
2010	\$26,600	\$42,260	\$42,260	\$15,660
2011	\$29,300	\$37,720	\$37,720	\$8,420

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1015**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-263-630	Property Owner:	CAP GEMINI AMERICA INC.
Classification:	PERSONAL		400 BROADACRES DRIVE #410
County:	OAKLAND COUNTY		BLOOMFIELD, NJ 07003-3156
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$142,420	\$229,800	\$229,800	\$87,380
2011	\$123,740	\$200,640	\$200,640	\$76,900
2012	\$123,740	\$176,910	\$176,910	\$53,170
<b>TAXABLE VALUE</b>				
2010	\$142,420	\$229,800	\$229,800	\$87,380
2011	\$123,740	\$200,640	\$200,640	\$76,900
2012	\$123,740	\$176,910	\$176,910	\$53,170

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1016**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-373-352	Property Owner:	CHIROPRACTORS REHABILITATION GRP PC
Classification:	PERSONAL		24725 W. 12 MILE ROAD #260
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$3,930	\$3,930	\$3,930
<b>TAXABLE VALUE</b>				
2012	\$0	\$3,930	\$3,930	\$3,930

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1017**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-146-500	Property Owner:	COLLISION CRAFTSMAN
Classification:	PERSONAL		23859 TELEGRAPH ROAD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2010	\$18,690	\$42,680	\$42,680	\$23,990
2011	\$18,690	\$38,900	\$38,900	\$20,210
<b>TAXABLE VALUE</b>				
2010	\$18,690	\$42,680	\$42,680	\$23,990
2011	\$18,690	\$38,900	\$38,900	\$20,210

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1018**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-391-340	Property Owner:	MARS BUSINESS GROUP LLC
Classification:	PERSONAL		26877 NORTHWESTERN #106
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2010	\$52,310	\$60,880	\$60,880	\$8,570
<b>TAXABLE VALUE</b>				
2010	\$52,310	\$60,880	\$60,880	\$8,570

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1019**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-25-161-200	Property Owner:	DVA RENAL HEALTH CARE INC.
Classification:	PERSONAL		GREENVIEW DIALYSIS #3507
County:	OAKLAND COUNTY		TACOMA, WA 98401-2076
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$122,220	\$199,880	\$199,880	\$77,660
<b>TAXABLE VALUE</b>				
2012	\$122,220	\$199,880	\$199,880	\$77,660

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1020**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-252-500	Property Owner:	EAGAN ORTHODONTICS PC
Classification:	PERSONAL		17600 W. TWELVE MILE #4
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48076
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$28,700	\$53,660	\$53,660	\$24,960
2012	\$33,000	\$50,150	\$50,150	\$17,150
<b>TAXABLE VALUE</b>				
2011	\$28,700	\$53,660	\$53,660	\$24,960
2012	\$33,000	\$50,150	\$50,150	\$17,150

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1021**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 76-99-79-144-930          Classification: PERSONAL          County: OAKLAND COUNTY          Assessment Unit: CITY OF SOUTHFIELD          School District: SOUTHFIELD</p>	<p>Property Owner:          EVERGREEN HOLDINGS GROUP LLC          7620 N. OSCEOLA AVENUE          NILES, IL 60714</p> <p>Assessing Officer / Equalization Director:          DAVID TIJERINA, ASSR.          26000 EVERGREEN ROAD          SOUTHFIELD, MI 48037</p>
--	--

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$930	\$930	\$930
2012	\$0	\$1,200	\$1,200	\$1,200
 <b>TAXABLE VALUE</b>				
2011	\$0	\$930	\$930	\$930
2012	\$0	\$1,200	\$1,200	\$1,200

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 December 18, 2012**

Docket Number: **154-12-1022**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-147-010	Property Owner:	FARMER BROTHERS COMPANY
Classification:	PERSONAL		20333 S. NORMANDIE AVENUE
County:	OAKLAND COUNTY		TORRANCE, CA 90502
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$3,000	\$4,380	\$4,380	\$1,380
<b>TAXABLE VALUE</b>				
2012	\$3,000	\$4,380	\$4,380	\$1,380

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1023**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-74-200-211	Property Owner:	FLEXTRONICS
Classification:	PERSONAL		1000 TECHNOLOGY DRIVE
County:	OAKLAND COUNTY		WEST COLUMBIA, SC 29170
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$12,170	\$17,790	\$17,790	\$5,620
<b>TAXABLE VALUE</b>				
2011	\$12,170	\$17,790	\$17,790	\$5,620

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1024**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-72-055-012	Property Owner:	FOUNTAINS AT FRANKLIN
Classification:	PERSONAL		2020 W. RUDASIL ROAD
County:	OAKLAND COUNTY		TUCSON, AZ 85704
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$340,730	\$340,730	\$340,730
2011	\$0	\$314,150	\$314,150	\$314,150
<b>TAXABLE VALUE</b>				
2010	\$0	\$340,730	\$340,730	\$340,730
2011	\$0	\$314,150	\$314,150	\$314,150

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1025**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-31-006-579	Property Owner:	OSCAR K. GAGOH DDS PC
Classification:	PERSONAL		24450 EVERGREEN #101
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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$13,180	\$50,110	\$50,110	\$36,930
2011	\$42,610	\$52,490	\$52,490	\$9,880
<b>TAXABLE VALUE</b>				
2010	\$13,180	\$50,110	\$50,110	\$36,930
2011	\$42,610	\$52,490	\$52,490	\$9,880

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1027**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-190-110	Property Owner:	HOLOGIC LIMITED PARTNERSHIP
Classification:	PERSONAL		P.O. BOX 1240
County:	OAKLAND COUNTY		MANCHESTER, NH 03105
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$54,780	\$68,250	\$68,250	\$13,470
2011	\$48,260	\$64,700	\$64,700	\$16,440
<b>TAXABLE VALUE</b>				
2010	\$54,780	\$68,250	\$68,250	\$13,470
2011	\$48,260	\$64,700	\$64,700	\$16,440

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 December 18, 2012**

Docket Number: **154-12-1029**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-64-554-211	Property Owner:	INDEPENDENT EVALUATION SVS LLC
Classification:	PERSONAL		30555 SOUTHFIELD RD #250
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48076
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2011	\$3,500	\$5,400	\$5,400	\$1,900
<b>TAXABLE VALUE</b>				
2011	\$3,500	\$5,400	\$5,400	\$1,900

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1030**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-039-011	Property Owner:	INDUSTRIAL EXPERIMENTAL TECH
Classification:	PERSONAL		3199 LAPEER
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
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>
<b>ASSESSED VALUE</b>				
2011	\$1,450	\$8,220	\$8,220	\$6,770
<b>TAXABLE VALUE</b>				
2011	\$1,450	\$8,220	\$8,220	\$6,770

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1032**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-218-752	Property Owner:	KNIGHT TRANSFER SERVICES INC
Classification:	PERSONAL		3251 88TH AVENUE
County:	OAKLAND COUNTY		ZEELAND, MI 49464
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$3,350	\$3,350	\$3,350
2011	\$0	\$3,140	\$3,140	\$3,140
<b>TAXABLE VALUE</b>				
2010	\$0	\$3,350	\$3,350	\$3,350
2011	\$0	\$3,140	\$3,140	\$3,140

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1033**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-433-230	Property Owner:	L A INSURANCE AGENCY
Classification:	PERSONAL		28800 NORTHWESTERN HWY
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
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>
<b>ASSESSED VALUE</b>				
2011	\$1,000	\$6,110	\$6,110	\$5,110
<b>TAXABLE VALUE</b>				
2011	\$1,000	\$6,110	\$6,110	\$5,110

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1034**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 76-99-79-222-011          Classification: PERSONAL          County: OAKLAND COUNTY          Assessment Unit: CITY OF SOUTHFIELD          School District: SOUTHFIELD</p>	<p>Property Owner:          LEAF FINANCIAL COPORATION          2005 MARKET ST. 14TH FL          PHILADELPHIA, PA 19103</p> <p>Assessing Officer / Equalization Director:          DAVID TIJERINA, ASSR.          26000 EVERGREEN ROAD          SOUTHFIELD, MI 48037</p>
--	---

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2010	\$0	\$2,650	\$2,650	\$2,650
2011	\$2,650	\$13,480	\$13,480	\$10,830
<b>TAXABLE VALUE</b>				
2010	\$0	\$2,650	\$2,650	\$2,650
2011	\$2,650	\$13,480	\$13,480	\$10,830

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 December 18, 2012**

Docket Number: **154-12-1035**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-64-378-381	Property Owner:	LONG LIFE HOME HEALTH SVS
Classification:	PERSONAL		29508 SOUTHFIELD RD #210
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48076
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

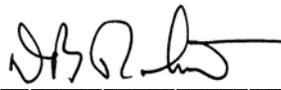
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$800	\$1,470	\$1,470	\$670
2012	\$900	\$1,200	\$1,200	\$300
<b>TAXABLE VALUE</b>				
2011	\$800	\$1,470	\$1,470	\$670
2012	\$900	\$1,200	\$1,200	\$300

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 December 18, 2012**

Docket Number: **154-12-1036**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-335-500	Property Owner:	LOWE'S HOME CENTER INC
Classification:	PERSONAL		1000 LOWE'S BOULEVARD
County:	OAKLAND COUNTY		MOORESVILLE, NC 28117
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$606,780	\$636,580	\$636,580	\$29,800

<b>TAXABLE VALUE</b>				
2011	\$606,780	\$636,580	\$636,580	\$29,800

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 December 18, 2012**

Docket Number: **154-12-1037**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-410-681	Property Owner:	MARC ARNKOFF MD
Classification:	PERSONAL		26400 W TWELVE MI RD #070
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$55,920	\$66,470	\$66,470	\$10,550
<b>TAXABLE VALUE</b>				
2011	\$55,920	\$66,470	\$66,470	\$10,550

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1038**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-237-000	Property Owner:	MARS ADVERTISING
Classification:	PERSONAL		25200 TELEGRAPH RD #500
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$483,550	\$490,130	\$490,130	\$6,580
<b>TAXABLE VALUE</b>				
2011	\$483,550	\$490,130	\$490,130	\$6,580

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1039**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-249-900	Property Owner:	MCGRATH RENT CORP
Classification:	PERSONAL		5700 LAS POSITAS RD
County:	OAKLAND COUNTY		LIVERMORE, CA 94551-7806
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$1,680	\$1,680	\$1,680
2011	\$0	\$3,130	\$3,130	\$3,130
<b>TAXABLE VALUE</b>				
2010	\$0	\$1,680	\$1,680	\$1,680
2011	\$0	\$3,130	\$3,130	\$3,130

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1040**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-018-800	Property Owner:	MEDICAL WEIGHT LOSS
Classification:	PERSONAL		23625 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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$18,910	\$32,060	\$32,060	\$13,150
<b>TAXABLE VALUE</b>				
2011	\$18,910	\$32,060	\$32,060	\$13,150

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1041**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-67-451-031	Property Owner:	MEDICOLEGAL SERVICES INC/MLS
Classification:	PERSONAL		29792 TELEGRAPH RD#100
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

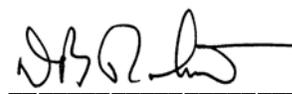
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$25,760	\$67,790	\$67,790	\$42,030
<b>TAXABLE VALUE</b>				
2011	\$25,760	\$67,790	\$67,790	\$42,030

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1042**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-428-871	Property Owner:	MICHIGAN HEALTHCARE PROFESSIONALS
Classification:	PERSONAL		28625 NORTHWESTERN HWY #213
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$17,550	\$21,330	\$21,330	\$3,780
<b>TAXABLE VALUE</b>				
2011	\$17,550	\$21,330	\$21,330	\$3,780

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1043**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-43-074-309	Property Owner:	MICHIGAN ORTHOPAEDIC INST. PC
Classification:	PERSONAL		26025 LAHSER ROAD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$657,510	\$874,880	\$874,880	\$217,370
<b>TAXABLE VALUE</b>				
2012	\$657,510	\$874,880	\$874,880	\$217,370

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1044**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-75-611-810	Property Owner:	MICROSOFT INC
Classification:	PERSONAL		20830 N TATUM BLVD, #390
County:	OAKLAND COUNTY		PHOENIX, AZ 85050-7269
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$1,084,680	\$1,537,280	\$1,537,280	\$452,600
2012	\$932,360	\$1,441,610	\$1,441,610	\$509,250
<b>TAXABLE VALUE</b>				
2011	\$1,084,680	\$1,537,280	\$1,537,280	\$452,600
2012	\$932,360	\$1,441,610	\$1,441,610	\$509,250

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 December 18, 2012**

Docket Number: **154-12-1045**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-414-000	Property Owner:	MILLENNIUM MEDICAL GROUP, PC
Classification:	PERSONAL		26400 W TWELVE MILE, #170
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034-1753
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$27,920	\$37,950	\$37,950	\$10,030
<b>TAXABLE VALUE</b>				
2011	\$27,920	\$37,950	\$37,950	\$10,030

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1046**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-278-982	Property Owner:	NAVITAS LEASE CORP
Classification:	PERSONAL		1909 ROUTE 70 EAST #302
County:	OAKLAND COUNTY		CHERRY HILL, NJ 08003
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$5,870	\$5,870	\$5,870
<b>TAXABLE VALUE</b>				
2012	\$0	\$5,870	\$5,870	\$5,870

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 December 18, 2012**

Docket Number: **154-12-1047**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-24-10-603-002	Property Owner:	NEXTEL WEST CORP
Classification:	PERSONAL		P.O. BOX 7911
County:	OAKLAND COUNTY		OVERLAND PARK, KS 66207
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$21,460	\$21,460	\$21,460
<b>TAXABLE VALUE</b>				
2010	\$0	\$21,460	\$21,460	\$21,460

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1049**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-71-052-800	Property Owner:	OCE BUSINESS SERVICES INC
Classification:	PERSONAL		460 WEST 34TH STREET
County:	OAKLAND COUNTY		NEW YORK, NY 10001
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$4,940	\$4,940	\$4,940
<b>TAXABLE VALUE</b>				
2012	\$0	\$4,940	\$4,940	\$4,940

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1050**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-296-312	Property Owner:	OTSUKA AMERICA PHARMACEUTICAL INC
Classification:	PERSONAL		P.O. BOX 460169
County:	OAKLAND COUNTY		HOUSTON, TX 77056-8169
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$4,220	\$4,220	\$4,220
2011	\$0	\$3,210	\$3,210	\$3,210
<b>TAXABLE VALUE</b>				
2010	\$0	\$4,220	\$4,220	\$4,220
2011	\$0	\$3,210	\$3,210	\$3,210

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1051**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-298-350	Property Owner:	PANORAMIC RENTAL CORP
Classification:	PERSONAL		4321 GOSHEN ROAD
County:	OAKLAND COUNTY		FORT WAYNE, IN 46818-1201
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$2,700	\$6,700	\$6,700	\$4,000
<b>TAXABLE VALUE</b>				
2011	\$2,700	\$6,700	\$6,700	\$4,000

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 December 18, 2012**

Docket Number: **154-12-1052**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-259-200	Property Owner:	PLAYERS HAVEN INC
Classification:	PERSONAL		17650 W TWELVE MILE, #113
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48076
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$3,210	\$3,210	\$3,210
2011	\$0	\$2,590	\$2,590	\$2,590
<b>TAXABLE VALUE</b>				
2010	\$0	\$3,210	\$3,210	\$3,210
2011	\$0	\$2,590	\$2,590	\$2,590

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1053**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant 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 HWY
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>
<b>ASSESSED VALUE</b>				
2011	\$48,980	\$61,390	\$61,390	\$12,410
<b>TAXABLE VALUE</b>				
2011	\$48,980	\$61,390	\$61,390	\$12,410

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1054**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-389-012	Property Owner:	ROSENBAUM, BLOOM, MEYERSON
Classification:	PERSONAL		26000 W 12 MILE ROAD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$3,510	\$3,510	\$3,510
<b>TAXABLE VALUE</b>				
2011	\$0	\$3,510	\$3,510	\$3,510

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1055**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-25-202-700	Property Owner:	STAR NAILS
Classification:	PERSONAL		20296 W EIGHT MILE
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075-5660
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$500	\$5,240	\$5,240	\$4,740
<b>TAXABLE VALUE</b>				
2012	\$500	\$5,240	\$5,240	\$4,740

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1056**  
**OAKLAND COUNTY**  
**CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-74-200-710	Property Owner:	STEVENSON & BULLOCK PLC
Classification:	PERSONAL		26100 AMERICAN DRIVE #500
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$19,600	\$39,980	\$39,980	\$20,380
2011	\$21,600	\$64,730	\$64,730	\$43,130
<b>TAXABLE VALUE</b>				
2010	\$19,600	\$39,980	\$39,980	\$20,380
2011	\$21,600	\$64,730	\$64,730	\$43,130

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1057**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-388-300	Property Owner:	THOMSON REUTERS (MARKETS) LLC
Classification:	PERSONAL		PO BOX 4900 DEPT. 402
County:	OAKLAND COUNTY		SCOTTSDALE, AZ 85261
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>
<b>ASSESSED VALUE</b>				
2010	\$5,280	\$5,940	\$5,940	\$660
2011	\$3,780	\$5,060	\$5,060	\$1,280
<b>TAXABLE VALUE</b>				
2010	\$5,280	\$5,940	\$5,940	\$660
2011	\$3,780	\$5,060	\$5,060	\$1,280

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 December 18, 2012**

Docket Number: **154-12-1070**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-76-560-000	Property Owner:	WALGREEN COMPANY 00074-1-PPT300
Classification:	PERSONAL		300 WILMOT ROAD, MS 3301
County:	OAKLAND COUNTY		DEERFIELD, IL 60015
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$30,740	\$37,140	\$37,140	\$6,400
2011	\$27,710	\$33,340	\$33,340	\$5,630
<b>TAXABLE VALUE</b>				
2010	\$30,740	\$37,140	\$37,140	\$6,400
2011	\$27,710	\$33,340	\$33,340	\$5,630

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2012**

Docket Number: **154-12-1071**  
**OAKLAND COUNTY  
CITY OF SOUTHFIELD**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-078-312	Property Owner:	WEATHER UNDERGROUND
Classification:	PERSONAL		300 N. 5TH AVENUE #240
County:	OAKLAND COUNTY		ANN ARBOR, MI 48104
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$18,650	\$18,650	\$18,650
2011	\$0	\$43,850	\$43,850	\$43,850
2012	\$0	\$56,830	\$56,830	\$56,830
<b>TAXABLE VALUE</b>				
2010	\$0	\$18,650	\$18,650	\$18,650
2011	\$0	\$43,850	\$43,850	\$43,850
2012	\$0	\$56,830	\$56,830	\$56,830

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 December 18, 2012**

Docket Number: **154-12-0957**

**OTTAWA COUNTY  
CROCKERY TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 70-04-11-200-006  
Classification: REAL  
County: OTTAWA COUNTY  
Assessment Unit: CROCKERY TWP.  
  
School District: SPRING LAKE

Property Owner:  
JOSEPH E. & DEBRA MATUS  
10576 WALNUT DRIVE  
NUNICA, MI 49448

Assessing Officer / Equalization Director:  
MATTHEW S. FRAIN, ASSR.  
17431 112TH AVENUE, BOX 186  
NUNICA, MI 49448

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$15,000	\$12,500	\$12,500	(\$2,500)
2011	\$13,000	\$10,800	\$10,800	(\$2,200)
<b>TAXABLE VALUE</b>				
2010	\$2,369	\$1,968	\$1,968	(\$401)
2011	\$2,409	\$2,001	\$2,001	(\$408)

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-0958**  
**OTTAWA COUNTY**  
**CROCKERY TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-04-12-100-006	Property Owner:	JOSEPH E. & DEBRA MATUS
Classification:	REAL		10576 WALNUT DRIVE
County:	OTTAWA COUNTY		NUNICA, MI 49448
Assessment Unit:	CROCKERY TWP.	Assessing Officer / Equalization Director:	MATTHEW S. FRAIN, ASSR.
School District:	SPRING LAKE		17431 112TH AVENUE, BOX 186
			NUNICA, MI 49448

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$202,700	\$197,500	\$197,500	(\$5,200)
2011	\$194,100	\$189,100	\$189,100	(\$5,000)
<b>TAXABLE VALUE</b>				
2010	\$118,091	\$115,037	\$115,037	(\$3,054)
2011	\$120,098	\$116,992	\$116,992	(\$3,106)

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1083**  
**WAYNE COUNTY**  
**CANTON TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	71-999-99-2009-161	Property Owner:	POCO INC
Classification:	PERSONAL		4850 SHELDON S.
County:	WAYNE COUNTY		CANTON, MI 48188
Assessment Unit:	CANTON TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	WAYNE-WESTLAND		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$0	\$559,670	\$559,670	\$559,670
<b>TAXABLE VALUE</b>				
2010	\$0	\$559,670	\$559,670	\$559,670

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-0837**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03003251-60	Property Owner:	MEDICAL CENTER SENIOR LDHALP
Classification:	REAL		28777 NORTHWESTERN #220
County:	WAYNE COUNTY		SOUTHFIELD, MI 48034
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)
<b>ASSESSED VALUE</b>				
2010	\$1,569,052	\$0	\$0	(\$1,569,052)
<b>TAXABLE VALUE</b>				
2010	\$1,569,052	\$0	\$0	(\$1,569,052)

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-1084**  
**WAYNE COUNTY**  
**CITY OF GARDEN CITY**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-35-014-03-0196-002	Property Owner:	LARRY HOLBWAY
Classification:	REAL		28473 ALVIN
County:	WAYNE COUNTY		GARDEN CITY, MI 48135
Assessment Unit:	CITY OF GARDEN CITY	Assessing Officer / Equalization Director:	JESSICA V. GRACER, ASSR.
School District:	GARDEN CITY		6000 MIDDLEBELT ROAD
			GARDEN CITY, MI 48135

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$8,700	\$35,400	\$35,400	\$26,700
2011	\$40,700	\$40,700	\$40,700	\$0
2012	\$34,800	\$34,800	\$34,800	\$0
<b>TAXABLE VALUE</b>				
2010	\$8,700	\$35,400	\$35,400	\$26,700
2011	\$10,141	\$37,295	\$37,295	\$27,154
2012	\$10,414	\$34,800	\$34,800	\$24,386

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-11-2263**  
**WAYNE COUNTY**  
**CITY OF ROMULUS**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-141-04-0027-000	Property Owner:	P. S. SIDHU, DBA CCLI BUILDERS
Classification:	REAL		33838 HATHAWAY
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF ROMULUS	Assessing Officer / Equalization Director:	JULIE ALBERT, ASSR.
School District:	ROMULUS		11111 WAYNE ROAD
			ROMULUS, MI 48174

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$34,000	\$31,300	\$31,300	(\$2,700)
<b>TAXABLE VALUE</b>				
2011	\$34,000	\$31,300	\$31,300	(\$2,700)

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 December 18, 2012**

Docket Number: **154-11-2260**  
**WAYNE COUNTY  
CITY OF TAYLOR**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-60-049-01-0057-000	Property Owner:	P. S. SIDHU, DBA CCLI BUILDERS
Classification:	REAL		33838 HATHAWAY
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF TAYLOR	Assessing Officer / Equalization Director:	SHERRON L. SCHULTZ, ASSR.
School District:	TAYLOR		23555 GODDARD ROAD
			TAYLOR, MI 48180

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$22,600	\$21,742	\$21,742	(\$858)
2011	\$21,400	\$20,708	\$20,708	(\$692)
<b>TAXABLE VALUE</b>				
2010	\$22,600	\$21,742	\$21,742	(\$858)
2011	\$21,400	\$20,708	\$20,708	(\$692)

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

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

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

This order may be 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 December 18, 2012**

Docket Number: **154-12-0864**  
**WAYNE COUNTY**  
**CITY OF WYANDOTTE**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-57-999-00-3805-008	Property Owner:	ALDI INC.
Classification:	PERSONAL		1200 N. KIRK ROAD
County:	WAYNE COUNTY		BATAVIA, IL 60510
Assessment Unit:	CITY OF WYANDOTTE	Assessing Officer / Equalization Director:	COLLEEN A. KEEHN, ASSR.
School District:	WYANDOTTE		3200 BIDDLE AVENUE 2ND FLOOR
			WYANDOTTE, MI 48192

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$69,400	\$68,900	\$68,900	(\$500)
<b>TAXABLE VALUE</b>				
2012	\$69,400	\$68,900	\$68,900	(\$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 December 18, 2012**

Docket Number: **154-11-2257**  
**WAYNE COUNTY**  
**REDFORD TWP.**

The State Tax Commission, at a meeting held on December 13, 2012, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-79-040-02-0387-000	Property Owner:	P. S. SIDHU, DBA CCLI BUILDERS
Classification:	REAL		33838 HATHAWAY
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	REDFORD TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	SOUTH REDFORD		15145 BEECH DALY ROAD
			REDFORD, MI 48239

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2010	\$30,000	\$25,900	\$25,900	(\$4,100)
<b>TAXABLE VALUE</b>				
2010	\$27,469	\$24,398	\$24,398	(\$3,071)

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

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

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

This order may be 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

