

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 June 14, 2010**

Docket Number: **154-10-0102**
GENESEE COUNTY
TOWNSHIP OF DAVISON

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	25-05-81-512-320	Property Owner:	KIP LITTON DDS
Classification:	PERSONAL		1095 S. STATE ROAD
County:	GENESEE COUNTY		DAVISON, MI 48423
Assessment Unit:	TOWNSHIP OF DAVISON	Assessing Officer / Equalization Director:	KIM M. NICKERSON, ASSR.
School District:	DAVISON		1280 N. IRISH ROAD
			DAVISON, MI 48423

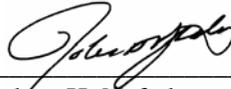
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$19,700	\$43,400	\$43,400	\$23,700
2009	\$17,300	\$38,300	\$38,300	\$21,000
TAXABLE VALUE				
2008	\$19,700	\$43,400	\$43,400	\$23,700
2009	\$17,300	\$38,300	\$38,300	\$21,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0107**
GENESEE COUNTY
TOWNSHIP OF DAVISON

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-84-135-525	Property Owner:	OPTOS NORTH AMERICA
Classification:	PERSONAL		PO BOX 802206
County:	GENESEE COUNTY		DALLAS, TX 75380-2206
Assessment Unit:	TOWNSHIP OF DAVISON	Assessing Officer / Equalization Director:	KIM M. NICKERSON, ASSR.
School District:	DAVISON		1280 N. IRISH ROAD
			DAVISON, MI 48423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$11,800	\$11,800	\$11,800
2009	\$0	\$10,600	\$10,600	\$10,600
TAXABLE VALUE				
2008	\$0	\$11,800	\$11,800	\$11,800
2009	\$0	\$10,600	\$10,600	\$10,600

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-09-2879**
ISABELLA COUNTY
CITY OF MOUNT PLEASANT

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	17-998-07154-00	Property Owner:	GE CAPITAL INFO TECH SOLUTIONS
Classification:	PERSONAL		PO BOX 3469
County:	ISABELLA COUNTY		DANBURY, CT 06813-3649
Assessment Unit:	CITY OF MOUNT PLEASANT	Assessing Officer / Equalization Director:	DAVID S. ROWLEY, ASSR.
School District:	MOUNT PLEASANT		320 W. BROADWAY
			MT. PLEASANT, MI 48858

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$0	\$23,670	\$23,670	\$23,670
2008	\$0	\$18,154	\$18,154	\$18,154
TAXABLE VALUE				
2007	\$0	\$23,670	\$23,670	\$23,670
2008	\$0	\$18,154	\$18,154	\$18,154

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-09-2650**
ISABELLA COUNTY
TOWNSHIP OF DEERFIELD

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	05-998-00-068-00	Property Owner:	GENERAL ELECTRIC INFO TAX SOLUTIONS
Classification:	PERSONAL		PO BOX 3649
County:	ISABELLA COUNTY		DANBURY, CT 06813-9661
Assessment Unit:	TOWNSHIP OF DEERFIELD	Assessing Officer / Equalization Director:	JUDY L. MCNATT, ASSR.
School District:	MOUNT PLEASANT		8872 W. REMUS ROAD
			REMUS, MI 49340

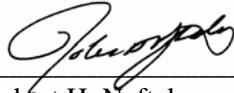
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$38,100	\$0	\$0	(\$38,100)
TAXABLE VALUE				
2007	\$38,100	\$0	\$0	(\$38,100)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-09-2849**
ISABELLA COUNTY
TOWNSHIP OF UNION

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	37-14-998-00-463-00	Property Owner:	GE CAPITAL INFO TECH SOLUTIONS INC.
Classification:	REAL		PO BOX 3649
County:	ISABELLA COUNTY		DANBURY, CT 06813-9661
Assessment Unit:	TOWNSHIP OF UNION	Assessing Officer / Equalization Director:	PATRICIA M. DEPRIEST, ASSR.
School District:	MOUNT PLEASANT		2010 S. LINCOLN ROAD
			MT. PLEASANT, MI 48858

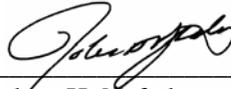
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$2,900	\$10,300	\$10,300	\$7,400
TAXABLE VALUE				
2007	\$2,900	\$10,300	\$10,300	\$7,400

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0116**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-107-408	Property Owner:	FOLLETT HIGHER EDUCATION GROUP
Classification:	PERSONAL		1818 SWIFT DRIVE
County:	KENT COUNTY		OAKBROOK, IL 60523
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GLEN D. BEEKMAN, ASSR.
School District:	GRAND RAPIDS		300 MONROE, NW
			GRAND RAPIDS, MI 49503

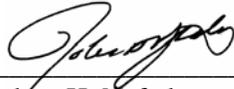
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$43,500	\$48,800	\$48,800	\$5,300
TAXABLE VALUE				
2010	\$43,500	\$48,800	\$48,800	\$5,300

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-09-2716**
LAPEER COUNTY
TOWNSHIP OF HADLEY

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-010-006-006-40	Property Owner:	BRAD TUBBS
Classification:	REAL		3122 HASLER LAKE ROAD
County:	LAPEER COUNTY		LAPEER, MI 48446
Assessment Unit:	TOWNSHIP OF HADLEY	Assessing Officer / Equalization Director:	ROY P. HANEY, ASSR.
School District:	GOODRICH		1555 HURD ROAD
			ORTONVILLE, MI 48462

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$321,020	\$160,400	\$160,400	(\$160,620)
TAXABLE VALUE				
2007	\$78,905	\$64,005	\$64,005	(\$14,900)

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0121**
LIVINGSTON COUNTY
CITY OF BRIGHTON

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4718-99-000-541	Property Owner:	METROPOLITAN TITLE
Classification:	PERSONAL		PO BOX 168608
County:	LIVINGSTON COUNTY		IRVING, TX 75016-8608
Assessment Unit:	CITY OF BRIGHTON	Assessing Officer / Equalization Director:	KATHLEEN A. LUPI, ASSR.
School District:	BRIGHTON		200 N. FIRST STREET
			BRIGHTON, MI 48116-1268

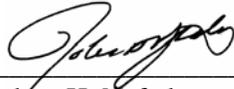
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$48,920	\$47,850	\$47,850	(\$1,070)
TAXABLE VALUE				
2010	\$48,920	\$47,850	\$47,850	(\$1,070)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0152**
LIVINGSTON COUNTY
CITY OF BRIGHTON

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4718-99-003-007	Property Owner:	FARMER BROTHERS COMPANY
Classification:	PERSONAL		20333 S. NORMANDIE AVENUE
County:	LIVINGSTON COUNTY		TORRANCE, CA 90502
Assessment Unit:	CITY OF BRIGHTON	Assessing Officer / Equalization Director:	KATHLEEN A. LUPI, ASSR.
School District:	BRIGHTON		200 N. FIRST STREET
			BRIGHTON, MI 48116-1268

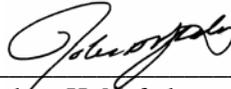
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$2,552	\$2,552	\$2,552
TAXABLE VALUE				
2010	\$0	\$2,552	\$2,552	\$2,552

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0153**
LIVINGSTON COUNTY
CITY OF BRIGHTON

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4718-99-002-908	Property Owner:	DSD FOODSERVICE
Classification:	PERSONAL		3470 RIDER TRAIL SOUTH
County:	LIVINGSTON COUNTY		EARTH CITY, MO 63045
Assessment Unit:	CITY OF BRIGHTON	Assessing Officer / Equalization Director:	KATHLEEN A. LUPI, ASSR.
School District:	BRIGHTON		200 N. FIRST STREET
			BRIGHTON, MI 48116-1268

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$4,140	\$0	\$0	(\$4,140)
TAXABLE VALUE				
2010	\$4,140	\$0	\$0	(\$4,140)

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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0119**
MONROE COUNTY
TOWNSHIP OF DUNDEE,

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5842-200-348-00	Property Owner:	FOCUS BRIDGE DUNDEE LLC
Classification:	PERSONAL		1626 RINGLING BLVD., # 400
County:	MONROE COUNTY		SARASOTA, FL 34236
Assessment Unit:	TOWNSHIP OF DUNDEE	Assessing Officer / Equalization Director:	MICHAEL M. MILETTI, ASSR.
School District:	DUNDEE		179 MAIN STREET
			DUNDEE, MI 48131

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$119,410	\$134,653	\$134,653	\$15,243

TAXABLE VALUE				
2010	\$119,410	\$134,653	\$134,653	\$15,243

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0120**
MONROE COUNTY
TOWNSHIP OF DUNDEE,

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5842-200-556-00	Property Owner:	FOCUS BRIDGE DUNDEE LLC
Classification:	PERSONAL		1626 RINGLING BLVD., # 400
County:	MONROE COUNTY		SARASOTA, FL 34236
Assessment Unit:	TOWNSHIP OF DUNDEE	Assessing Officer / Equalization Director:	MICHAEL M. MILETTI, ASSR.
School District:	DUNDEE		179 MAIN STREET
			DUNDEE, MI 48131

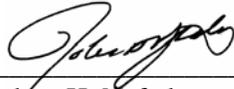
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$881,875	\$1,304,444	\$1,304,444	\$422,569
TAXABLE VALUE				
2010	\$881,875	\$1,304,444	\$1,304,444	\$422,569

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0126**
MONTMORENCY COUNTY
TOWNSHIP OF LOUD

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	60-005-004-000-015-00	Property Owner:	WILLIAM M. & MARY OAKLEY
Classification:	REAL		9875 TOBINE
County:	MONTMORENCY COUNTY		ROMULUS, MI 48174
Assessment Unit:	TOWNSHIP OF LOUD	Assessing Officer / Equalization Director:	DEBRA L. DOWNING, ASSR.
School District:	ATLANTA		3910 M-33
			ATLANTA, MI 49709

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$9,100	\$25,000	\$25,000	\$15,900
2010	\$9,100	\$25,000	\$25,000	\$15,900
TAXABLE VALUE				
2009	\$7,539	\$25,000	\$25,000	\$17,461
2010	\$7,516	\$25,000	\$25,000	\$17,484

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0125**
MONTMORENCY COUNTY
TOWNSHIP OF VIENNA

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	60-008-103-000-030-01	Property Owner:	MIKE J. & JESSE M. BEZZEG
Classification:	REAL		9980 STINCHFIELD WOODS ROAD
County:	MONTMORENCY COUNTY		PINCKNEY, MI 48169
Assessment Unit:	TOWNSHIP OF VIENNA	Assessing Officer / Equalization Director:	ERNEST O. DUNHAM, ASSR.
School District:	JOHANNESBURG LEWISTON		831 KNOLLWOOD LANE
			GAYLORD, MI 49735

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$27,500	\$69,000	\$69,000	\$41,500
2010	\$27,500	\$69,000	\$69,000	\$41,500
TAXABLE VALUE				
2009	\$27,500	\$69,000	\$69,000	\$41,500
2010	\$27,417	\$68,793	\$68,793	\$41,376

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0141**
WASHTENAW COUNTY
TOWNSHIP OF WEBSTER,

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	CD-99-10-001-500	Property Owner:	CLARK-MXR INC.
Classification:	PERSONAL		7300 W. HURON DRIVE
County:	WASHTENAW COUNTY		DEXTER, MI 48130
Assessment Unit:	TOWNSHIP OF WEBSTER	Assessing Officer / Equalization Director:	CHARLENE A. GRENDZE, ASSR.
School District:	DEXTER		5665 WEBSTER CHURCH ROAD
			DEXTER, MI 48130

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$165,900	\$182,400	\$182,400	\$16,500
2009	\$127,500	\$151,500	\$151,500	\$24,000
TAXABLE VALUE				
2008	\$165,900	\$182,400	\$182,400	\$16,500
2009	\$127,500	\$151,500	\$151,500	\$24,000

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-09-2572**
WAYNE COUNTY
CITY OF ALLEN PARK

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	30-999-00-2009-163	Property Owner:	SHIP SHAPE FENCE
Classification:	PERSONAL		16134 REGINA AVENUE
County:	WAYNE COUNTY		ALLEN PARK, MI 48101
Assessment Unit:	CITY OF ALLEN PARK	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER, ASSR.
School District:	ALLEN PARK		16850 SOUTHFIELD ROAD
			ALLEN PARK, MI 48101

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$0	\$2,120	\$2,120	\$2,120
2009	\$0	\$2,120	\$2,120	\$2,120
TAXABLE VALUE				
2008	\$0	\$2,120	\$2,120	\$2,120
2009	\$0	\$2,120	\$2,120	\$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.



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-09-2771**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	06990097.01	Property Owner:	DETROIT ENTERTAINMENT LLC
Classification:	PERSONAL		2901 W. GRAND RIVER
County:	WAYNE COUNTY		DETROIT, MI 48226
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$13,271,150	\$13,908,640	\$13,908,640	\$637,490
TAXABLE VALUE				
2007	\$13,271,150	\$13,908,640	\$13,908,640	\$637,490

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-09-2774**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	17990724.10	Property Owner:	EASTERN MINI MART INC.
Classification:	PERSONAL		19030 VAN DYKE
County:	WAYNE COUNTY		DETROIT, MI 48234
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

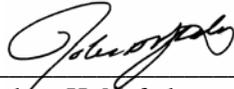
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$24,630	\$29,020	\$29,020	\$4,390
2010	\$27,090	\$26,280	\$26,280	(\$810)
TAXABLE VALUE				
2009	\$24,630	\$29,020	\$29,020	\$4,390
2010	\$27,090	\$26,280	\$26,280	(\$810)

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-09-2779**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21992014.02	Property Owner:	GRATIOT GAS & MART CORP.
Classification:	PERSONAL		13231 GRATIOT
County:	WAYNE COUNTY		DETROIT, MI 48205
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

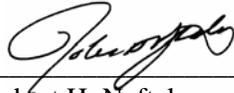
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2007	\$5,780	\$21,230	\$21,230	\$15,450
2008	\$5,370	\$19,000	\$19,000	\$13,630
2009	\$5,000	\$17,090	\$17,090	\$12,090
TAXABLE VALUE				
2007	\$5,780	\$21,230	\$21,230	\$15,450
2008	\$5,370	\$19,000	\$19,000	\$13,630
2009	\$5,000	\$17,090	\$17,090	\$12,090

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-09-2797**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21990646.03	Property Owner:	MACK FUEL INC.
Classification:	PERSONAL		12517 MACK
County:	WAYNE COUNTY		DETROIT, MI 48215-2228
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

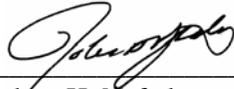
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$2,890	\$33,820	\$33,820	\$30,930
2009	\$2,480	\$28,870	\$28,870	\$26,390
TAXABLE VALUE				
2008	\$2,890	\$33,820	\$33,820	\$30,930
2009	\$2,480	\$28,870	\$28,870	\$26,390

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

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

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

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



Robert H. Naftaly
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued June 14, 2010**

Docket Number: **154-10-0149**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on June 10, 2010, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	12990189.00	Property Owner:	JEFFREY MINI MART INC.
Classification:	PERSONAL		2971 W. WARREN
County:	WAYNE COUNTY		DETROIT, MI 48208
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	LINDA M. BADE, ASSR.
School District:	DETROIT		824 CITY COUNTY BUILDING
			DETROIT, MI 48226

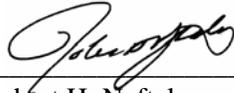
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$6,930	\$11,090	\$11,090	\$4,160
2009	\$6,610	\$10,520	\$10,520	\$3,910
TAXABLE VALUE				
2008	\$6,930	\$11,090	\$11,090	\$4,160
2009	\$6,610	\$10,520	\$10,520	\$3,910

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

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

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

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



Robert H. Naftaly
Chairperson

