

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

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

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

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

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

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

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

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

**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0581**
CALHOUN COUNTY
CITY OF ALBION

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-51-200-422-06	Property Owner:	MCDONALD'S RESTAURANTS OF MI
Classification:	PERSONAL		P.O. BOX 66351
County:	CALHOUN COUNTY		CHICAGO, IL 60666
Assessment Unit:	CITY OF ALBION	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR, ASSR.
School District:	ALBION		112 W. CASS STREET
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$117,500	\$116,600	\$116,600	(\$900)
TAXABLE VALUE				
2013	\$117,500	\$116,600	\$116,600	(\$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 September 25, 2013**

Docket Number: **154-13-0720**
CALHOUN COUNTY
CITY OF ALBION

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13-51-100-127-00	Property Owner:	ZICKS BODY SHOP INC.
Classification:	PERSONAL		313 AUSTIN AVE
County:	CALHOUN COUNTY		ALBION, MI 49224
Assessment Unit:	CITY OF ALBION	Assessing Officer / Equalization Director:	VACANT R-0000 ASSESSOR, ASSR.
School District:	ALBION		112 W. CASS STREET
			ALBION, MI 49224

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$9,100	\$20,200	\$20,200	\$11,100
TAXABLE VALUE				
2013	\$9,100	\$20,200	\$20,200	\$11,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0577**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	0120-02-400-0	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	CALHOUN COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			STEVEN M. HUDSON, ASSR.
School District:	LAKEVIEW		10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$10,875	\$15,561	\$15,561	\$4,686

TAXABLE VALUE				
2013	\$10,875	\$15,561	\$15,561	\$4,686

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0671**
CALHOUN COUNTY
CITY OF BATTLE CREEK

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	PO13-00-123-0	Property Owner:	INTERNATIONAL ENVIRONMENTAL MGMT.
Classification:	PERSONAL		C/O MARVIN F. POER & CO.
County:	CALHOUN COUNTY		PO BOX 802206
Assessment Unit:	CITY OF BATTLE CREEK	Assessing Officer / Equalization Director:	DALLAS, TX 75380-2206
School District:	LAKEVIEW		STEVEN M. HUDSON, ASSR.
			10 N. DIVISION STREET STE. 104
			BATTLE CREEK, MI 49016-1717

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$16,255	\$16,255	\$16,255
2013	\$0	\$13,881	\$13,881	\$13,881
TAXABLE VALUE				
2012	\$0	\$16,255	\$16,255	\$16,255
2013	\$0	\$13,881	\$13,881	\$13,881

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0580**
**JACKSON COUNTY
CITY OF JACKSON**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-289920000	Property Owner:	GLOBUS MEDICAL, INC.
Classification:	PERSONAL		P.O. BOX 59365
County:	JACKSON COUNTY		SCHAUMBURG, IL 60159-0365
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	DAVID W. TAYLOR, ASSR.
School District:	JACKSON		161 W. MICHIGAN
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$47,900	\$71,300	\$71,300	\$23,400
TAXABLE VALUE				
2013	\$47,900	\$71,300	\$71,300	\$23,400

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 September 25, 2013**

Docket Number: **154-13-0723**
**JACKSON COUNTY
CITY OF JACKSON**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	P-262820000	Property Owner:	CHALLENGE MANUFACTURING COMPANY
Classification:	PERSONAL		3079 THREE MILE ROAD NW
County:	JACKSON COUNTY		WALKER, MI 49544
Assessment Unit:	CITY OF JACKSON	Assessing Officer / Equalization Director:	DAVID W. TAYLOR, ASSR.
School District:	JACKSON		161 W. MICHIGAN
			JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$5,000	\$5,000	\$5,000
TAXABLE VALUE				
2013	\$0	\$5,000	\$5,000	\$5,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0582**
KALAMAZOO COUNTY
PAVILION TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	39-11-90-275-101	Property Owner:	US BANK NATIONAL ASSOCIATION
Classification:	PERSONAL		ATTN: DEB MUNSINGER
County:	KALAMAZOO COUNTY		1310 MADRID ST., SUITE 100
Assessment Unit:	PAVILION TWP.		MARSHALL, MN 56258
School District:	COMSTOCK	Assessing Officer / Equalization Director:	PATRICK L. WHITE, ASSR.
			7510 E. Q AVENUE
			SCOTTS, MI 49088

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$36,000	\$43,800	\$43,800	\$7,800
TAXABLE VALUE				
2013	\$36,000	\$43,800	\$43,800	\$7,800

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 September 25, 2013**

Docket Number: **154-13-0353**
KENT COUNTY
ALGOMA TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 41-50-12-020-678 Classification: PERSONAL County: KENT COUNTY Assessment Unit: ALGOMA TWP. School District: ROCKFORD</p>	<p>Property Owner: ROCKFORD MOTOR SPORTS JASON BARTZ 9836 EDGERTON AVE ROCKFORD, MI 49341 Assessing Officer / Equalization Director: JASON R. ROSENZWEIG, ASSR. 10531 ALGOMA AVENUE ROCKFORD, MI 49341</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$1,300	\$1,300	\$1,300
2012	\$15,000	\$0	\$0	(\$15,000)
TAXABLE VALUE				
2011	\$0	\$1,300	\$1,300	\$1,300
2012	\$15,000	\$0	\$0	(\$15,000)

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 September 25, 2013**

Docket Number: **154-13-0357**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-101	Property Owner:	BUYS CHIROPRACTIC PLLC
Classification:	PERSONAL		2505 BURTON ST., SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49546
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$6,000	\$13,600	\$13,600	\$7,600
2012	\$6,800	\$12,200	\$12,200	\$5,400
2013	\$11,400	\$10,500	\$10,500	(\$900)
TAXABLE VALUE				
2011	\$6,000	\$13,600	\$13,600	\$7,600
2012	\$6,800	\$12,200	\$12,200	\$5,400
2013	\$11,400	\$10,500	\$10,500	(\$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 September 25, 2013**

Docket Number: **154-13-0579**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-244	Property Owner:	GR KRISPY KRUNCH LLC
Classification:	PERSONAL		4317 KALAMAZOO AVE SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49508
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	KENTWOOD		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$2,500	\$10,000	\$10,000	\$7,500
TAXABLE VALUE				
2012	\$2,500	\$10,000	\$10,000	\$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 September 25, 2013**

Docket Number: **154-13-0583**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-792	Property Owner:	STUDIO ELZA-KEMP LLC
Classification:	PERSONAL		SUITE C
County:	KENT COUNTY		2107 EAST BELTLINE AVE., NE
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49525
			SCOTT A. ENGERSON, ASSR.
School District:	FOREST HILLS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,000	\$15,700	\$15,700	\$14,700
TAXABLE VALUE				
2013	\$1,000	\$15,700	\$15,700	\$14,700

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0584**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-111-953	Property Owner:	PARAMOUNT PROPERTIES GROUP LLC
Classification:	PERSONAL		SUITE 400
County:	KENT COUNTY		300 OTTAWA AVENUE
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49503
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR.
			300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$100,200	\$115,300	\$115,300	\$15,100
TAXABLE VALUE				
2013	\$100,200	\$115,300	\$115,300	\$15,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0585**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-546	Property Owner:	COMPASS GROUP USA INC.
Classification:	PERSONAL		C/O D&P
County:	KENT COUNTY		P.O. BOX 2629
Assessment Unit:	CITY OF GRAND RAPIDS		ADDISON, TX 75001
School District:	GRAND RAPIDS	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)
ASSESSED VALUE				
2013	\$108,900	\$274,200	\$274,200	\$165,300

TAXABLE VALUE				
2013	\$108,900	\$274,200	\$274,200	\$165,300

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 September 25, 2013**

Docket Number: **154-13-0586**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-114-014	Property Owner:	MACALI INC.
Classification:	PERSONAL		dba SOVEREIGN MACHINE
County:	KENT COUNTY		1615 MONROE AVE NW
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49505
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR.
			300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$6,100	\$6,100	\$6,100
2012	\$0	\$5,700	\$5,700	\$5,700
TAXABLE VALUE				
2011	\$0	\$6,100	\$6,100	\$6,100
2012	\$0	\$5,700	\$5,700	\$5,700

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 September 25, 2013**

Docket Number: **154-13-0587**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-723	Property Owner:	UNIBAND USA LLC
Classification:	PERSONAL		2555 OAK INDUSTRIAL DR. NE
County:	KENT COUNTY		GRAND 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)
ASSESSED VALUE				
2011	\$0	\$299,600	\$299,600	\$299,600
2012	\$0	\$310,400	\$310,400	\$310,400
2013	\$0	\$282,100	\$282,100	\$282,100
TAXABLE VALUE				
2011	\$0	\$299,600	\$299,600	\$299,600
2012	\$0	\$310,400	\$310,400	\$310,400
2013	\$0	\$282,100	\$282,100	\$282,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0588**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-113-027	Property Owner:	LEAF COMMERCIAL CAPITAL INC.
Classification:	PERSONAL		2005 MARKET ST., 14 FL.
County:	KENT COUNTY		PHILADELPHIA, PA 19103
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$9,500	\$28,300	\$28,300	\$18,800
TAXABLE VALUE				
2013	\$9,500	\$28,300	\$28,300	\$18,800

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 September 25, 2013**

Docket Number: **154-13-0589**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-03-74-811-500	Property Owner:	STEEL SUPPLY & ENGINEERING CO
Classification:	PERSONAL		1222 BURTON ST., SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49507
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$272,700	\$414,300	\$414,300	\$141,600
TAXABLE VALUE				
2011	\$272,700	\$414,300	\$414,300	\$141,600

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



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 30, 2013

Docket Number: 154-13-0590
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 41-03-73-704-175
Classification: PERSONAL
County: KENT COUNTY
Assessment Unit: CITY OF GRAND RAPIDS
School District: GRAND RAPIDS

Property Owner:
LILY PRODUCTS OF MICHIGAN INC
2070 CALVIN AVE SE
GRAND RAPIDS, MI 49507

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)
ASSESSED VALUE				
2011	\$16,600	\$27,600	\$27,600	\$11,000
2012	\$17,700	\$30,700	\$30,700	\$13,000
2013	\$6,400	\$28,800	\$28,800	\$22,400
TAXABLE VALUE				
2011	\$16,600	\$27,600	\$27,600	\$11,000
2012	\$17,700	\$30,700	\$30,700	\$13,000
2013	\$6,400	\$28,800	\$28,800	\$22,400


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 September 25, 2013**

Docket Number: **154-13-0591**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-03-71-519-597	Property Owner:	BRACE INC.
Classification:	PERSONAL		1627 COLLEGE AVE SE
County:	KENT COUNTY		GRAND RAPIDS, MI 49507
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,100	\$5,400	\$5,400	\$4,300
TAXABLE VALUE				
2013	\$1,100	\$5,400	\$5,400	\$4,300

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 September 25, 2013**

Docket Number: **154-13-0670**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-099	Property Owner:	SOURCE ONE IMAGING LLC
Classification:	PERSONAL		1021 OTTAWA AV.,NW
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)
ASSESSED VALUE				
2011	\$15,200	\$116,200	\$116,200	\$101,000
2012	\$16,100	\$113,800	\$113,800	\$97,700
TAXABLE VALUE				
2011	\$15,200	\$116,200	\$116,200	\$101,000
2012	\$16,100	\$113,800	\$113,800	\$97,700

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 September 25, 2013**

Docket Number: **154-13-0681**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-114-161	Property Owner:	SMALL & ELEGANT HOTELS INTERNATIONAL
Classification:	PERSONAL		SUITE 104
County:	KENT COUNTY		8901 MONROE AVE, NW
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49503
School District:	GRAND RAPIDS		SCOTT A. ENGERSON, ASSR.
			300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$3,000	\$3,000	\$3,000
TAXABLE VALUE				
2013	\$0	\$3,000	\$3,000	\$3,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0682**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-112-618	Property Owner:	GILSON GRAPHICS INC.
Classification:	PERSONAL		2000 OAK INDUSTRIAL DR. NE
County:	KENT COUNTY		GRAND 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)
ASSESSED VALUE				
2012	\$845,400	\$1,186,000	\$1,186,000	\$340,600
2013	\$693,000	\$1,051,300	\$1,051,300	\$358,300
TAXABLE VALUE				
2012	\$845,400	\$1,186,000	\$1,186,000	\$340,600
2013	\$693,000	\$1,051,300	\$1,051,300	\$358,300

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 September 25, 2013**

Docket Number: **154-13-0683**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-63-223-700	Property Owner:	GILSON GRAPHICS INC.
Classification:	PERSONAL		2000 OAK INDUSTRIAL DR. NE
County:	KENT COUNTY		GRAND 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)
ASSESSED VALUE				
2012	\$643,800	\$623,400	\$623,400	(\$20,400)
2013	\$549,600	\$572,700	\$572,700	\$23,100
TAXABLE VALUE				
2012	\$643,800	\$623,400	\$623,400	(\$20,400)
2013	\$549,600	\$572,700	\$572,700	\$23,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0684**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	57-51-002-451	Property Owner:	GILSON GRAPHICS INC.
Classification:	PERSONAL-IFT		2000 OAK INDUSTRIAL DR. NE
County:	KENT COUNTY		GRAND 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)
ASSESSED VALUE				
2012	\$95,800	\$107,600	\$107,600	\$11,800
2013	\$87,800	\$98,700	\$98,700	\$10,900
TAXABLE VALUE				
2012	\$95,800	\$107,600	\$107,600	\$11,800
2013	\$87,800	\$98,700	\$98,700	\$10,900

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0685**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	57-51-007-626	Property Owner:	GILSON GRAPHICS INC.
Classification:	PERSONAL-IFT		2000 OAK INDUSTRIAL DR. NE
County:	KENT COUNTY		GRAND 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)
ASSESSED VALUE				
2012	\$228,200	\$203,500	\$203,500	(\$24,700)
2013	\$205,400	\$183,100	\$183,100	(\$22,300)
TAXABLE VALUE				
2012	\$228,200	\$203,500	\$203,500	(\$24,700)
2013	\$205,400	\$183,100	\$183,100	(\$22,300)

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 September 25, 2013**

Docket Number: **154-13-0716**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-114-031	Property Owner:	STAY FOCUSED LLC
Classification:	PERSONAL		648 WEALTHY ST., SE
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$11,500	\$16,700	\$16,700	\$5,200
TAXABLE VALUE				
2013	\$11,500	\$16,700	\$16,700	\$5,200

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 September 25, 2013**

Docket Number: **154-13-0721**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-114-163	Property Owner:	PITSCH SALVAGE INC
Classification:	PERSONAL		675 RICHMOND ST. NW
County:	KENT COUNTY		GRAND RAPIDS, MI 49504
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$11,900	\$11,900	\$11,900
2012	\$0	\$13,800	\$13,800	\$13,800
2013	\$0	\$12,100	\$12,100	\$12,100
TAXABLE VALUE				
2011	\$0	\$11,900	\$11,900	\$11,900
2012	\$0	\$13,800	\$13,800	\$13,800
2013	\$0	\$12,100	\$12,100	\$12,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0722**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-01-51-114-162	Property Owner:	RICHMOND TRANSFER STATION LLC
Classification:	PERSONAL		675 RICHMOND ST. NW
County:	KENT COUNTY		GRAND RAPIDS, MI 49504
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$18,400	\$18,400	\$18,400
2012	\$0	\$15,800	\$15,800	\$15,800
2013	\$0	\$13,900	\$13,900	\$13,900
TAXABLE VALUE				
2011	\$0	\$18,400	\$18,400	\$18,400
2012	\$0	\$15,800	\$15,800	\$15,800
2013	\$0	\$13,900	\$13,900	\$13,900

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 September 25, 2013**

Docket Number: **154-13-0622**
KENT COUNTY
CITY OF GRANDVILLE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-57-58-004-159	Property Owner:	HADLEY PRODUCTS
Classification:	PERSONAL-IFT		2851 PRAIRIE STREET SW
County:	KENT COUNTY		GRANDVILLE, MI 49418
Assessment Unit:	CITY OF GRANDVILLE	Assessing Officer / Equalization Director:	LAUREEN A. BIRDSALL, ASSR.
School District:	GRANDVILLE		3195 WILSON AVENUE
			GRANDVILLE, MI 49418

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$222,340	\$0	\$0	(\$222,340)
TAXABLE VALUE				
2011	\$222,340	\$0	\$0	(\$222,340)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0623**
KENT COUNTY
CITY OF GRANDVILLE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-58-021-186	Property Owner:	HADLEY PRODUCTS
Classification:	PERSONAL		2851 PRAIRIE STREET SW
County:	KENT COUNTY		GRANDVILLE, MI 49418
Assessment Unit:	CITY OF GRANDVILLE	Assessing Officer / Equalization Director:	LAUREEN A. BIRDSALL, ASSR.
School District:	GRANDVILLE		3195 WILSON AVENUE
			GRANDVILLE, MI 49418

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$435,502	\$657,842	\$657,842	\$222,340
TAXABLE VALUE				
2011	\$435,502	\$657,842	\$657,842	\$222,340

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-12-1496**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-13-19-291-024	Property Owner:	CARL O. PRICE JR.
Classification:	REAL		3035 TURKEY PEN DR.
County:	KENT COUNTY		GREENWOOD, IN 46143
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	KENOWA HILLS		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$85,400	\$83,000	\$83,000	(\$2,400)
2011	\$81,900	\$79,500	\$79,500	(\$2,400)
2012	\$74,600	\$72,500	\$72,500	(\$2,100)
TAXABLE VALUE				
2010	\$85,400	\$83,000	\$83,000	(\$2,400)
2011	\$81,900	\$79,500	\$79,500	(\$2,400)
2012	\$74,600	\$72,500	\$72,500	(\$2,100)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0424**
KENT COUNTY
GRAND RAPIDS TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-14-11-202-092	Property Owner:	EVERETT & MONIQUE BOAKES
Classification:	REAL		3439 MASON RIDGE DR. NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	GRAND RAPIDS TWP.	Assessing Officer / Equalization Director:	ROBIN L. ROTHLEY, ASSR.
School District:	FOREST HILLS		1836 E. BELTLINE, NE
			GRAND RAPIDS, MI 49525

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$130,300	\$123,800	\$123,800	(\$6,500)
2012	\$145,200	\$137,700	\$137,700	(\$7,500)
TAXABLE VALUE				
2011	\$130,300	\$123,800	\$123,800	(\$6,500)
2012	\$133,818	\$127,143	\$127,143	(\$6,675)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0355**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-024-044	Property Owner:	TOTAL LANDSCAPE SOLUTIONS INC.
Classification:	PERSONAL		SUITE C
County:	KENT COUNTY		960 WEST ROVER CENTER DR.
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	COMSTOCK PARK, MI 49321
School District:	COMSTOCK PARK		JUDITH A. LAFAVE, ASSR.
			6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$5,600	\$3,300	\$3,300	(\$2,300)
2012	\$7,300	\$3,100	\$3,100	(\$4,200)
TAXABLE VALUE				
2011	\$5,600	\$3,300	\$3,300	(\$2,300)
2012	\$7,300	\$3,100	\$3,100	(\$4,200)

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 December 9, 2013

Docket Number: 154-13-0356
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-808	Property Owner:	FIRST CLASS ENTERPRISES OF WEST MI
Classification:	PERSONAL		SUITE C
County:	KENT COUNTY		960 WEST RIVER CENTER DR., NE
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	COMSTOCK PARK, MI 49321
School District:	COMSTOCK PARK		JUDITH A. LAFAVE, ASSR.
			6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$139,100	\$0	\$0	(\$139,100)
2012	\$180,800	\$0	\$0	(\$180,800)
TAXABLE VALUE				
2011	\$139,100	\$0	\$0	(\$139,100)
2012	\$180,800	\$0	\$0	(\$180,800)

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.

Reason for Amendment :
The State Tax Commission determined to approve the change in the Original Assessed, Original Taxable, and Net Increase/Decrease Values for the 2012 tax year.

Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0358**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-941	Property Owner:	TIMEPAYMENT CORP
Classification:	PERSONAL		SUITE 200
County:	KENT COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			JUDITH A. LAFAVE, ASSR.
School District:	ROCKFORD		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,000	\$1,700	\$1,700	(\$300)
TAXABLE VALUE				
2013	\$2,000	\$1,700	\$1,700	(\$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 September 25, 2013**

Docket Number: **154-13-0417**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-894	Property Owner:	MUZAK LLC
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	KENT COUNTY		FORT MILLS, SC 29708-8309
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	ROCKFORD		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$3,400	\$200	\$200	(\$3,200)
TAXABLE VALUE				
2013	\$3,400	\$200	\$200	(\$3,200)

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 September 25, 2013**

Docket Number: **154-13-0534**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-023-846	Property Owner:	KANDILAND KENNEL
Classification:	PERSONAL		C/O BEVERLY KING
County:	KENT COUNTY		6840 PINE ISLAND DR., NE
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	COMSTOCK PARK, MI 49321
School District:	COMSTOCK PARK		JUDITH A. LAFAVE, ASSR.
			6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$18,700	\$3,300	\$3,300	(\$15,400)
TAXABLE VALUE				
2013	\$18,700	\$3,300	\$3,300	(\$15,400)

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 September 25, 2013**

Docket Number: **154-13-0609**
KENT COUNTY
PLAINFIELD TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-50-26-022-009	Property Owner:	AIRECONOMICS, INC.
Classification:	PERSONAL		4485 PLAINFIELD AVE., NE
County:	KENT COUNTY		GRAND RAPIDS, MI 49525
Assessment Unit:	PLAINFIELD TWP.	Assessing Officer / Equalization Director:	JUDITH A. LAFAVE, ASSR.
School District:	NORTHVIEW		6161 BELMONT AVE. N.E.
			BELMONT, MI 49306

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$40,400	\$28,400	\$28,400	(\$12,000)
TAXABLE VALUE				
2013	\$40,400	\$28,400	\$28,400	(\$12,000)

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 September 25, 2013

Docket Number: 154-13-0359
LIVINGSTON COUNTY
GENOA TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4711-99-001-835	Property Owner:	DE LAGE LANDEN OPERATIONAL SVCS.
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL ROAD
County:	LIVINGSTON COUNTY		WAYNE, PA 19087
Assessment Unit:	GENOA TWP.	Assessing Officer / Equalization Director:	DEBRA L. ROJEWSKI, ASSR.
School District:	BRIGHTON		2911 DORR ROAD
			BRIGHTON, MI 48116

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,100	\$0	\$0	(\$2,100)
TAXABLE VALUE				
2013	\$2,100	\$0	\$0	(\$2,100)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0717**
LIVINGSTON COUNTY
GENOA TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4711-99-002-183	Property Owner:	CHROMOGENEX US INC.
Classification:	PERSONAL		5872 STERLING DR.
County:	LIVINGSTON COUNTY		HOWELL, MI 48843
Assessment Unit:	GENOA TWP.	Assessing Officer / Equalization Director:	DEBRA L. ROJEWSKI, ASSR.
School District:	HOWELL		2911 DORR ROAD
			BRIGHTON, MI 48116

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$12,200	\$84,600	\$84,600	\$72,400
TAXABLE VALUE				
2013	\$12,200	\$84,600	\$84,600	\$72,400

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 September 25, 2013**

Docket Number: **154-13-0686**
LIVINGSTON COUNTY
MARION TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4710-30-100-031	Property Owner:	ELLEN ZEZULA
Classification:	REAL		5860 MADLEYS LANE
County:	LIVINGSTON COUNTY		HOWELL, MI 48843
Assessment Unit:	MARION TWP.	Assessing Officer / Equalization Director:	CHARLES DECATOR, ASSR.
School District:	HOWELL		2877 W. COON LAKE ROAD
			HOWELL, MI 48843

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$97,600	\$93,800	\$93,800	(\$3,800)
2011	\$92,400	\$89,000	\$89,000	(\$3,400)
TAXABLE VALUE				
2012	\$94,894	\$91,400	\$91,400	(\$3,494)
2011	\$92,400	\$89,000	\$89,000	(\$3,400)

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 September 25, 2013**

Docket Number: **154-13-0592**
LUCE COUNTY
MC MILLAN TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	48-041-900-000-6200	Property Owner:	SIEMENS FINANCIAL SERVICES, INC.
Classification:	PERSONAL		SUITE 300
County:	LUCE COUNTY		8440 ALLISON POINTE BLVD.
Assessment Unit:	MC MILLAN TWP.	Assessing Officer / Equalization Director:	INDIANAPOLIS, IN 46250
			ARTHUR F. SCHULTZ, ASSR.
School District:	TAHQAMENON		P.O. BOX 442
			NEWBERRY, MI 49868

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$61,100	\$0	\$0	(\$61,100)
TAXABLE VALUE				
2012	\$61,100	\$0	\$0	(\$61,100)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0625**
MACOMB COUNTY
CITY OF RICHMOND

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-07-20-06-735-303	Property Owner:	DELAGE LANDEN OPERATIONAL SERVICES
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL ROAD
County:	MACOMB COUNTY		WAYNE, PA 19087
Assessment Unit:	CITY OF RICHMOND	Assessing Officer / Equalization Director:	LYNNE S. HOUSTON, ASSR.
School District:	RICHMOND		68225 MAIN STREET, BOX 457
			RICHMOND, MI 48062

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$28,800	\$28,800	\$28,800
2012	\$0	\$24,800	\$24,800	\$24,800
TAXABLE VALUE				
2011	\$0	\$28,800	\$28,800	\$28,800
2012	\$0	\$24,800	\$24,800	\$24,800

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 September 25, 2013**

Docket Number: **154-13-0667**
MACOMB COUNTY
CITY OF ROSEVILLE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 500-29300-55 Classification: PERSONAL County: MACOMB COUNTY Assessment Unit: CITY OF ROSEVILLE School District: ROSEVILLE</p>	<p>Property Owner: AQUA GROUP LLC SUITE 410 3800 WOODWARD DETROIT, MI 48201 Assessing Officer / Equalization Director: BROOK L. OPENSHAW, ASSR. 29777 GRATIOT, BOX 290 ROSEVILLE, MI 48066</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2013	\$0	\$5,500	\$5,500	\$5,500
 TAXABLE VALUE				
2013	\$0	\$5,500	\$5,500	\$5,500

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0668**
**MACOMB COUNTY
CITY OF ROSEVILLE**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	800-19371-00	Property Owner:	3D'S PARTY STORE, LLC
Classification:	PERSONAL		19371 10 MILE ROAD
County:	MACOMB COUNTY		ROSEVILLE, MI 48066
Assessment Unit:	CITY OF ROSEVILLE	Assessing Officer / Equalization Director:	BROOK L. OPENSHAW, ASSR.
School District:	ROSEVILLE		29777 GRATIOT, BOX 290
			ROSEVILLE, MI 48066

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$870	\$5,470	\$5,470	\$4,600
TAXABLE VALUE				
2013	\$870	\$5,470	\$5,470	\$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 September 25, 2013**

Docket Number: **154-13-0669**
**MACOMB COUNTY
CITY OF ROSEVILLE**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	470-28735-51	Property Owner:	T-MOBILE
Classification:	PERSONAL		12920 SE 38TH STREET
County:	MACOMB COUNTY		BELLEVUE, WA 98006
Assessment Unit:	CITY OF ROSEVILLE	Assessing Officer / Equalization Director:	BROOK L. OPENSHAW, ASSR.
School District:	ROSEVILLE		29777 GRATIOT, BOX 290
			ROSEVILLE, MI 48066

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$33,090	\$68,040	\$68,040	\$34,950
TAXABLE VALUE				
2013	\$33,090	\$68,040	\$68,040	\$34,950

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 September 25, 2013**

Docket Number: **154-13-0153**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-18-476-027-014	Property Owner:	ALAN SPENCER
Classification:	PERSONAL		1959 FLEETWOOD DRIVE
County:	MACOMB COUNTY		TROY, MI 48098
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	DWAYNE G. MCLACHLAN, ASSR.
School District:	UTICA		40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$13,600	\$0	\$0	(\$13,600)
TAXABLE VALUE				
2011	\$13,600	\$0	\$0	(\$13,600)

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 September 25, 2013**

Docket Number: **154-13-0689**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-04-427-023-038
Classification: PERSONAL
County: MACOMB COUNTY
Assessment Unit: CITY OF STERLING HEIGHTS

School District: UTICA

Property Owner:
STERLING AMERICAN GRILL
43727 VAN DYKE
STERLING HEIGHTS, MI 48314

Assessing Officer / Equalization Director:
DWAYNE G. MCLACHLAN, ASSR.
40555 UTICA ROAD, BOX 8009
STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$5,000	\$37,400	\$37,400	\$32,400
2013	\$6,250	\$32,200	\$32,200	\$25,950
TAXABLE VALUE				
2012	\$5,000	\$37,400	\$37,400	\$32,400
2013	\$6,250	\$32,200	\$32,200	\$25,950

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 September 25, 2013**

Docket Number: **154-13-0593**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-04-487-400	Property Owner:	RENT-A-CENTER EAST, INC.
Classification:	PERSONAL		SUITE 1100
County:	MACOMB COUNTY		401 E. LAS OLAS BLVD.
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	FT. LAUIDERDALE, FL 33301
School District:	CENTERLINE		MARCIA D.M. SMITH, ASSR.
			ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$112,000	\$142,093	\$142,093	\$30,093
TAXABLE VALUE				
2013	\$112,000	\$142,093	\$142,093	\$30,093

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0595**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-354-200	Property Owner:	RENT-A-CENTER EAST, INC.
Classification:	PERSONAL		SUITE 1100
County:	MACOMB COUNTY		401 E. LAS OLAS BLVD.
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	FT. LAUDERDALE, FL 33301
			MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$150,000	\$183,074	\$183,074	\$33,074
TAXABLE VALUE				
2013	\$150,000	\$183,074	\$183,074	\$33,074

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0596**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-357-550	Property Owner:	RENT-A-CENTER EAST, INC.
Classification:	PERSONAL		SUITE 1100
County:	MACOMB COUNTY		401 E. LAS OLAS BLVD.
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	FT. LAUDERDALE, FL 33301
			MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$175,000	\$179,754	\$179,754	\$4,754
TAXABLE VALUE				
2013	\$175,000	\$179,754	\$179,754	\$4,754

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0597**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-02-198-310	Property Owner:	RENT-A-CENTER EAST, INC.
Classification:	PERSONAL		SUITE 1100
County:	MACOMB COUNTY		4012 E. LAS OLAS BLVD.
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	FT. LAUDERDALE, FL 33301
			MARCIA D.M. SMITH, ASSR.
School District:	VAN DYKE		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$85,000	\$150,835	\$150,835	\$65,835
TAXABLE VALUE				
2013	\$85,000	\$150,835	\$150,835	\$65,835

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0598**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-931-420	Property Owner:	FARMER BROS COMPANY
Classification:	PERSONAL		20333 S. NORMANDIE AVENUE
County:	MACOMB COUNTY		TORRANCE, CA 90502
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$3,500	\$10,272	\$10,272	\$6,772
TAXABLE VALUE				
2013	\$3,500	\$10,272	\$10,272	\$6,772

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0599**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-05-614-800	Property Owner:	CUSTOM DENTAL, LLC
Classification:	PERSONAL		30301 SCHOENHERR
County:	MACOMB COUNTY		WARREN, MI 48093
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN WOODS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$90,000	\$118,038	\$118,038	\$28,038
TAXABLE VALUE				
2013	\$90,000	\$118,038	\$118,038	\$28,038

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0621**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-05-568-480	Property Owner:	LIPARI FOODS, INC.
Classification:	PERSONAL		C/O CLAYTON & MCKERVEY PC
County:	MACOMB COUNTY		2000 TOWNE CENTER, SUITE 1800
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48075
			MARCIA D.M. SMITH, ASSR.
School District:	WARREN WOODS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$2,000,000	\$1,980,500	\$1,980,500	(\$19,500)
2012	\$1,460,467	\$1,906,650	\$1,906,650	\$446,183
TAXABLE VALUE				
2011	\$2,000,000	\$1,980,500	\$1,980,500	(\$19,500)
2012	\$1,460,467	\$1,906,650	\$1,906,650	\$446,183

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0624**
**MACOMB COUNTY
CITY OF WARREN**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-01-049-201	Property Owner:	SPECIAL EVENTS PARTY RENTAL INC.
Classification:	PERSONAL		20801 RYAN ROAD
County:	MACOMB COUNTY		WARREN, MI 48091
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	FITZGERALD		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$900,000	\$906,370	\$906,370	\$6,370
TAXABLE VALUE				
2013	\$900,000	\$906,370	\$906,370	\$6,370

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 September 25, 2013**

Docket Number: **154-13-0626**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-05-601-000	Property Owner:	AUTUMN WOODS RHCF
Classification:	PERSONAL		29800 HOOVER ROAD
County:	MACOMB COUNTY		WARREN, MI 48093
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN WOODS		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$500,000	\$541,609	\$541,609	\$41,609
TAXABLE VALUE				
2013	\$500,000	\$541,609	\$541,609	\$41,609

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0690**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-750-975	Property Owner:	VAC MET INCORPORATED
Classification:	PERSONAL		7236 MURTHUM
County:	MACOMB COUNTY		WARREN, MI 48092-1251
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	WARREN CONSOLIDATED		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$300,000	\$307,199	\$307,199	\$7,199
TAXABLE VALUE				
2013	\$300,000	\$307,199	\$307,199	\$7,199

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0687**
MACOMB COUNTY
CLINTON TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-11-68-210-016	Property Owner:	RBS LYNK/CARDSERVICES (CARDTRONICS) 3903 BELLAIRE BLVD. HOUSTON, TX 77025
Classification:	PERSONAL	Assessing Officer / Equalization Director:	JAMES H. ELROD, ASSR. 40700 ROMEO PLANK ROAD CLINTON TWP, MI 48038
County:	MACOMB COUNTY		
Assessment Unit:	CLINTON TWP.		
School District:	CHIPPEWA VALLEY		

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

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0688**
MACOMB COUNTY
MACOMB TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-23-45520-1	Property Owner:	MARK KELLEY
Classification:	PERSONAL		35955 GREEN STREET
County:	MACOMB COUNTY		NEW BALTIMORE, MI 48047
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	DANIEL P. HICKEY, ASSR.
School District:	L'ANSE CREUSE		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$830	\$2,810	\$2,810	\$1,980
2012	\$1,110	\$2,710	\$2,710	\$1,600
2013	\$950	\$2,570	\$2,570	\$1,620
TAXABLE VALUE				
2011	\$830	\$2,810	\$2,810	\$1,980
2012	\$1,110	\$2,710	\$2,710	\$1,600
2013	\$950	\$2,570	\$2,570	\$1,620

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 September 25, 2013**

Docket Number: **154-13-0522**
MACOMB COUNTY
RICHMOND TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	03-99-200-002	Property Owner:	XEROX CORPORATION
Classification:	PERSONAL		TAX DEPARTMENT
County:	MACOMB COUNTY		XEROX SQUARE-040A
Assessment Unit:	RICHMOND TWP.	Assessing Officer / Equalization Director:	ROCHESTER, NY 14644
School District:	MEMPHIS		LISA C. GRIFFIN, ASSR.
			34900 SCHOOL SECTION
			RICHMOND, MI 48062

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$2,422	\$0	\$0	(\$2,422)
TAXABLE VALUE				
2013	\$2,422	\$0	\$0	(\$2,422)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0594**
MACOMB COUNTY
SHELBY TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	23-07-10-278-012	Property Owner:	TIMOTHY & KRISTINA WRIGHT
Classification:	REAL		11431 LANGSLEY
County:	MACOMB COUNTY		SHELBY TWP, MI 48316
Assessment Unit:	SHELBY TWP.	Assessing Officer / Equalization Director:	MATTHEW J. SCHMIDT, ASSR.
School District:	UTICA		52700 VAN DYKE
			SHELBY TWP., MI 48316-3572

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$36,950	\$191,300	\$191,300	\$154,350
TAXABLE VALUE				
2013	\$36,950	\$191,300	\$191,300	\$154,350

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0724**
MONROE COUNTY
ERIE TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	58-05-300-410-00	Property Owner:	LA FIESTA RESTAURANT, INC.
Classification:	PERSONAL		11191 TELEGRAPH ROAD
County:	MONROE COUNTY		ERIE, MI 48133
Assessment Unit:	ERIE TWP.	Assessing Officer / Equalization Director:	STEPHANIE M. RENIUS, ASSR.
School District:	MASON		2065 ERIE ROAD, BOX 187
			ERIE, MI 48133

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$14,800	\$32,300	\$32,300	\$17,500
TAXABLE VALUE				
2013	\$14,800	\$32,300	\$32,300	\$17,500

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 September 25, 2013**

Docket Number: **154-13-0600**
MONROE COUNTY
FRENCHTOWN TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5807-000-540-00	Property Owner:	ANYTIME FITNESS
Classification:	PERSONAL		C/O CHRIS GILLAND
County:	MONROE COUNTY		1267 N. TELEGRAPH ROAD
Assessment Unit:	FRENCHTOWN TWP.	Assessing Officer / Equalization Director:	MONROE, MI 48162
School District:	MONROE		VICKY L. BRYSON, ASSR.
			2744 VIVIAN ROAD
			MONROE, MI 48162

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$110,800	\$37,500	\$37,500	(\$73,300)
2012	\$115,000	\$33,500	\$33,500	(\$81,500)
2013	\$106,900	\$30,100	\$30,100	(\$76,800)
TAXABLE VALUE				
2011	\$110,800	\$37,500	\$37,500	(\$73,300)
2012	\$115,000	\$33,500	\$33,500	(\$81,500)
2013	\$106,900	\$30,100	\$30,100	(\$76,800)

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 September 25, 2013**

Docket Number: **154-13-0601**
MONROE COUNTY
MONROE TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5812-045-364-00	Property Owner:	THERESA GELSO
Classification:	REAL		7957 LAKEVIEW DRIVE
County:	MONROE COUNTY		MONROE, MI 48161
Assessment Unit:	MONROE TWP.	Assessing Officer / Equalization Director:	CATHERINE A. COUSINEAU, ASSR.
School District:	MONROE		4925 E. DUNBAR ROAD
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$66,250	\$62,650	\$62,650	(\$3,600)
TAXABLE VALUE				
2011	\$65,468	\$62,650	\$62,650	(\$2,818)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0702**
MUSKEGON COUNTY
CITY OF MUSKEGON

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-24-900-251-4237-00	Property Owner:	GHEZZI'S MARKET
Classification:	PERSONAL		2017 LAKESHORE DRIVE
County:	MUSKEGON COUNTY		MUSKEGON, MI 49441
Assessment Unit:	CITY OF MUSKEGON	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MUSKEGON PUBLIC		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$3,100	\$38,600	\$38,600	\$35,500
TAXABLE VALUE				
2013	\$3,100	\$38,600	\$38,600	\$35,500

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 September 25, 2013**

Docket Number: **154-13-0627**
MUSKEGON COUNTY
CITY OF NORTON SHORES

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-27-900-251-5816-00	Property Owner:	NATHAN MOGREN DMD
Classification:	PERSONAL		3579 HENRY ST., STE 150
County:	MUSKEGON COUNTY		NORTON SHORES, MI 49441
Assessment Unit:	CITY OF NORTON SHORES	Assessing Officer / Equalization Director:	DONNA B. VANDERVRIES, ASSR.
School District:	MONA SHORES		173 E. APPLE AVENUE, STE. 201
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$9,700	\$22,500	\$22,500	\$12,800
TAXABLE VALUE				
2013	\$9,700	\$22,500	\$22,500	\$12,800

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 September 25, 2013**

Docket Number: **154-13-0602**
MUSKEGON COUNTY
MUSKEGON TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	61-10-982-012-0514-00	Property Owner:	BAYER CROPS SCIENCE LP
Classification:	PERSONAL		100 BAYER ROAD
County:	MUSKEGON COUNTY		PITTSBURG, PA 15205
Assessment Unit:	MUSKEGON TWP.	Assessing Officer / Equalization Director:	PENNY L. GOOD, ASSR.
School District:	MONROE		1990 E. APPLE AVENUE
			MUSKEGON, MI 49442

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$707,300	\$707,300	\$707,300
TAXABLE VALUE				
2013	\$0	\$707,300	\$707,300	\$707,300

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 September 25, 2013**

Docket Number: **154-13-0603**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-02-IP-07-100-479	Property Owner:	KARL SCHMIDT UNISA INC.
Classification:	PERSONAL		1731 INDUSTRIAL PARKWAY
County:	OAKLAND COUNTY		MARINETTE, WI 54143
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	AVONDALE		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$901,130	\$856,087	\$856,087	(\$45,043)
2012	\$788,720	\$744,930	\$744,930	(\$43,790)
TAXABLE VALUE				
2011	\$901,130	\$856,087	\$856,087	(\$45,043)
2012	\$788,720	\$744,930	\$744,930	(\$43,790)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0604**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-99-00-013-115	Property Owner:	DELL EQUIPMENT FUNDING
Classification:	PERSONAL		ONE DELL WAY, RR1-35
County:	OAKLAND COUNTY		ROUND ROCK, TX 78682
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$100,310	\$101,093	\$101,093	\$783
TAXABLE VALUE				
2013	\$100,310	\$101,093	\$101,093	\$783

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0605**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 02-99-00-013-114
Classification: PERSONAL
County: OAKLAND COUNTY
Assessment Unit: CITY OF AUBURN HILLS

School District: PONTIAC

Property Owner:
DELL EQUIPMENT FUNDING
ONE DELL WAY, RR1-35
ROUND ROCK, TX 78682

Assessing Officer / Equalization Director:
MICHEAL R. LOHMEIER, ASSR.
1827 N. SQUIRREL ROAD
AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$26,510	\$27,480	\$27,480	\$970
TAXABLE VALUE				
2013	\$26,510	\$27,480	\$27,480	\$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 September 25, 2013**

Docket Number: **154-13-0606**
OAKLAND COUNTY
CITY OF AUBURN HILLS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-IP-09-100-049	Property Owner:	TORCA PRODUCTS INC.
Classification:	PERSONAL		2430 E. WALTON BLVD.
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326-1956
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	PONTIAC		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,681,520	\$1,767,560	\$1,767,560	\$86,040
2013	\$1,546,730	\$1,544,330	\$1,544,330	(\$2,400)
TAXABLE VALUE				
2012	\$1,681,520	\$1,767,560	\$1,767,560	\$86,040
2013	\$1,546,730	\$1,544,330	\$1,544,330	(\$2,400)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0607**
OAKLAND COUNTY
CITY OF BERKLEY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	04-99-10-911-009	Property Owner:	MUZAK LLC
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	OAKLAND COUNTY		FORT MILL, SC 29708
Assessment Unit:	CITY OF BERKLEY	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	BERKELEY		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,100	\$1,100	\$1,100
TAXABLE VALUE				
2013	\$0	\$1,100	\$1,100	\$1,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0629**
OAKLAND COUNTY
CITY OF BIRMINGHAM

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08-19-36-156-005	Property Owner:	GORDON K. AND SUSAN M. VESTRE
Classification:	REAL		535 HANNA
County:	OAKLAND COUNTY		BIRMINGHAM, MI 48009-1615
Assessment Unit:	CITY OF BIRMINGHAM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	BIRMINGHAM		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$130,500	\$159,220	\$159,220	\$28,720
TAXABLE VALUE				
2013	\$117,200	\$141,920	\$141,920	\$24,720

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0630**
**OAKLAND COUNTY
CITY OF CLAWSON**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16-99-00-013-031	Property Owner:	BISSELL RENTAL LLC
Classification:	PERSONAL		SUITE A
County:	OAKLAND COUNTY		630 N. CENTRAL EXPY
Assessment Unit:	CITY OF CLAWSON	Assessing Officer / Equalization Director:	PLANO, TX 75074-6897
School District:	CLAWSON CITY		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$860	\$860	\$860
TAXABLE VALUE				
2013	\$0	\$860	\$860	\$860

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0531**
OAKLAND COUNTY
CITY OF FARMINGTON HILLS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 22-99-86-313-553 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF FARMINGTON HILLS School District: FARMINGTON</p>	<p>Property Owner: UNIVERSAL PARKING DJK GROUP SUITE 200 31355 THIRTEEN MILE FARMINGTON HILLS, MI 48334 Assessing Officer / Equalization Director: MATTHEW A. DINGMAN, ASSR. 31555 ELEVEN MILE FARMINGTON HILLS, MI 48336</p>
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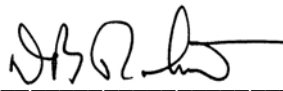
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$0	\$7,810	\$7,810	\$7,810
2012	\$0	\$9,760	\$9,760	\$9,760
2013	\$0	\$11,960	\$11,960	\$11,960
TAXABLE VALUE				
2011	\$0	\$7,810	\$7,810	\$7,810
2012	\$0	\$9,760	\$9,760	\$9,760
2013	\$0	\$11,960	\$11,960	\$11,960

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0632**
OAKLAND COUNTY
CITY OF HAZEL PARK

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-28-25-35-479-023	Property Owner:	TODD STANSBURY
Classification:	REAL		35 W. GEORGE
County:	OAKLAND COUNTY		HAZEL PARK, MI 48030
Assessment Unit:	CITY OF HAZEL PARK	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HAZEL PARK		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,430	\$1,430	\$1,430
TAXABLE VALUE				
2013	\$0	\$1,430	\$1,430	\$1,430

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 September 25, 2013**

Docket Number: **154-13-0633**
**OAKLAND COUNTY
CITY OF HAZEL PARK**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	28-99-13-000-411	Property Owner:	WH DUFFILL INC.
Classification:	PERSONAL		P.O. BOX 34
County:	OAKLAND COUNTY		HAZEL PARK, MI 48030-0034
Assessment Unit:	CITY OF HAZEL PARK	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HAZEL PARK		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$59,240	\$67,840	\$67,840	\$8,600
TAXABLE VALUE				
2013	\$59,240	\$67,840	\$67,840	\$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 September 25, 2013**

Docket Number: **154-13-0496**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-13-007-575	Property Owner:	MUZAK LLC
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	OAKLAND COUNTY		FORT MILL, SC 29708-8309
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,300	\$1,300	\$1,300
TAXABLE VALUE				
2013	\$0	\$1,300	\$1,300	\$1,300

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0634**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	44-99-00-011-112	Property Owner:	BISSELL RENTAL LLC
Classification:	PERSONAL		630 N. CENTRAL EXPY, STE. A
County:	OAKLAND COUNTY		PLANO, TX 75074-6897
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	LAMPHERE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,600	\$1,600	\$1,600
TAXABLE VALUE				
2013	\$0	\$1,600	\$1,600	\$1,600

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 September 25, 2013**

Docket Number: **154-13-0636**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-01-224-200	Property Owner:	AUTOMATIC VALUE
Classification:	PERSONAL		41144 VINCENTI CT.
County:	OAKLAND COUNTY		NOVI, MI 48375-1922
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$74,420	\$93,850	\$93,850	\$19,430
TAXABLE VALUE				
2013	\$74,420	\$93,850	\$93,850	\$19,430

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 September 25, 2013**

Docket Number: **154-13-0637**
**OAKLAND COUNTY
CITY OF NOVI**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-009-038	Property Owner:	ABSOLUTE SKIN & BODY CARE
Classification:	PERSONAL		SUITE 300
County:	OAKLAND COUNTY		44150 W. 12 MILE ROAD
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	NOVI, MI 48377
School District:	NOVI		D. GLENN LEMMON, ASSR.
			45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$16,340	\$22,570	\$22,570	\$6,230
TAXABLE VALUE				
2013	\$16,340	\$22,570	\$22,570	\$6,230

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0638**
**OAKLAND COUNTY
CITY OF NOVI**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-003-293	Property Owner:	POWER VAC OF MICHIGAN, INC.
Classification:	PERSONAL		44330 GRAND RIVER AVE.
County:	OAKLAND COUNTY		NOVI, MI 48375
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$31,740	\$42,430	\$42,430	\$10,690
TAXABLE VALUE				
2013	\$31,740	\$42,430	\$42,430	\$10,690

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0640**
**OAKLAND COUNTY
CITY OF PONTIAC**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-64-14-16-253-034	Property Owner:	LACHERYL ROBINSON
Classification:	REAL		687 E. COLUMBIA AVENUE
County:	OAKLAND COUNTY		PONTIAC, MI 48340
Assessment Unit:	CITY OF PONTIAC	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	PONTIAC		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$2,300	\$2,300	\$2,300
TAXABLE VALUE				
2013	\$0	\$2,300	\$2,300	\$2,300

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 September 25, 2013**

Docket Number: **154-13-0643**
**OAKLAND COUNTY
CITY OF SOUTH LYON**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-99-00-013-020	Property Owner:	BISSELL RENTAL LLC
Classification:	PERSONAL		SUITE A
County:	OAKLAND COUNTY		630 N. CENTRAL EXPY
Assessment Unit:	CITY OF SOUTH LYON	Assessing Officer / Equalization Director:	PLANO, TX 75074
School District:	SOUTH LYON		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$695	\$695	\$695
TAXABLE VALUE				
2013	\$0	\$695	\$695	\$695

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0644**
**OAKLAND COUNTY
CITY OF SOUTH LYON**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	80-99-00-099-048	Property Owner:	MUZAK LLC
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	OAKLAND COUNTY		FORT MILL, SC 29708
Assessment Unit:	CITY OF SOUTH LYON	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,100	\$1,100	\$1,100
TAXABLE VALUE				
2013	\$0	\$1,100	\$1,100	\$1,100

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0641**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-79-189-600	Property Owner:	HILLMAN GROUP, INC.
Classification:	PERSONAL		ATTN: TAX DEPT.
County:	OAKLAND COUNTY		8990 S. KYRENE ROAD
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	TEMPE, AZ 85284
School District:	SOUTHFIELD		DAVID TIJERINA, ASSR.
			26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$1,480	\$6,940	\$6,940	\$5,460
TAXABLE VALUE				
2012	\$1,480	\$6,940	\$6,940	\$5,460

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 September 25, 2013**

Docket Number: **154-13-0642**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	76-99-55-319-282	Property Owner:	FLUID ROUTING SOLUTIONS INC.
Classification:	PERSONAL		6065 PARKLAND BLVD.
County:	OAKLAND COUNTY		CLEVELAND, OH 44124
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$54,940	\$100,620	\$100,620	\$45,680
2013	\$84,680	\$82,430	\$82,430	(\$2,250)
TAXABLE VALUE				
2012	\$54,940	\$100,620	\$100,620	\$45,680
2013	\$84,680	\$82,430	\$82,430	(\$2,250)

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 September 25, 2013**

Docket Number: **154-13-0645**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-238-240	Property Owner:	PAUL LYONS ENTERPRISES INC.
Classification:	PERSONAL		1437 ROCHESTER ROAD
County:	OAKLAND COUNTY		TROY, MI 48083
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$24,230	\$28,890	\$28,890	\$4,660
2012	\$19,580	\$12,690	\$12,690	(\$6,890)
2013	\$24,420	\$8,920	\$8,920	(\$15,500)
TAXABLE VALUE				
2011	\$24,230	\$28,890	\$28,890	\$4,660
2012	\$19,580	\$12,690	\$12,690	(\$6,890)
2013	\$24,420	\$8,920	\$8,920	(\$15,500)

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 September 25, 2013**

Docket Number: **154-13-0646**
**OAKLAND COUNTY
CITY OF TROY**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-401-740	Property Owner:	INDUSTRIAL DISTRIBUTOR GROUP
Classification:	PERSONAL		2100 OAKS PKWY.
County:	OAKLAND COUNTY		BELMONT, NC 28012-5141
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$25,000	\$35,640	\$35,640	\$10,640
TAXABLE VALUE				
2013	\$25,000	\$35,640	\$35,640	\$10,640

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0647**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-382-340	Property Owner:	DRAXLMAIER AUTOMOTIVE LLC
Classification:	PERSONAL		1751 E. MAIN ST.
County:	OAKLAND COUNTY		DUNCAN, SC 29334-9216
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$95,510	\$118,790	\$118,790	\$23,280
TAXABLE VALUE				
2013	\$95,510	\$118,790	\$118,790	\$23,280

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 September 25, 2013**

Docket Number: **154-13-0648**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-395-110	Property Owner:	SLEEP SOLUTIONS INC
Classification:	PERSONAL		1280 E. BIG BEAVER
County:	OAKLAND COUNTY		TROY, MI 48083-1946
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$25,000	\$38,930	\$38,930	\$13,930
TAXABLE VALUE				
2012	\$25,000	\$38,930	\$38,930	\$13,930

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 September 25, 2013**

Docket Number: **154-13-0649**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 88-99-00-380-480 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF TROY School District: TROY</p>	<p>Property Owner: DR. M ALKHALIL TROY SLEEP CENTER 1639 E. BIG BEAVER, STE. 104 TROY, MI 48083 Assessing Officer / Equalization Director: LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285</p>
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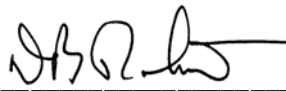
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$19,780	\$5,020	\$5,020	(\$14,760)
2012	\$17,690	\$4,550	\$4,550	(\$13,140)
2013	\$15,650	\$18,140	\$18,140	\$2,490
TAXABLE VALUE				
2011	\$19,780	\$5,020	\$5,020	(\$14,760)
2012	\$17,690	\$4,550	\$4,550	(\$13,140)
2013	\$15,650	\$18,140	\$18,140	\$2,490

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.



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0650**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-359-280	Property Owner:	OAKWOOD VENEER COMPANY
Classification:	PERSONAL		SUITE A
County:	OAKLAND COUNTY		1830 STEPHENSON HWY.
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	TROY, MI 48083
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$58,860	\$165,160	\$165,160	\$106,300
TAXABLE VALUE				
2011	\$58,860	\$165,160	\$165,160	\$106,300

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 September 25, 2013**

Docket Number: **154-13-0651**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-297-140	Property Owner:	TRAINERS ACADEMY LLC
Classification:	PERSONAL		950 W. MAPLE A
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$3,350	\$13,470	\$13,470	\$10,120
2013	\$4,970	\$14,530	\$14,530	\$9,560
TAXABLE VALUE				
2012	\$3,350	\$13,470	\$13,470	\$10,120
2013	\$4,970	\$14,530	\$14,530	\$9,560

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0663**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-397-300	Property Owner:	NEW PAR
Classification:	PERSONAL		dba VERIZON WIRELESS
County:	OAKLAND COUNTY		P.O. BOX 2549
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	ADDISON, TX 75001
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$67,170	\$90,460	\$90,460	\$23,290
TAXABLE VALUE				
2013	\$67,170	\$90,460	\$90,460	\$23,290

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0664**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-298-000	Property Owner:	ABERCROMBIE KIDS #321
Classification:	PERSONAL		C/O MARVIN F. POER & CO.
County:	OAKLAND COUNTY		P.O. BOX 802206
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	DALLAS, TX 75380-2206
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$74,260	\$85,700	\$85,700	\$11,440
TAXABLE VALUE				
2013	\$74,260	\$85,700	\$85,700	\$11,440

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 September 25, 2013**

Docket Number: **154-13-0665**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-378-960	Property Owner:	REALSTONE SYSTEMS
Classification:	PERSONAL		468 OLIVER
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,400	\$5,210	\$5,210	\$3,810
TAXABLE VALUE				
2013	\$1,400	\$5,210	\$5,210	\$3,810

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.



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0666**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-284-000	Property Owner:	DETROIT LEGAL NEWS PUBLISHING
Classification:	PERSONAL		SUITE B
County:	OAKLAND COUNTY		1409 ALLEN ROAD
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	TROY, MI 48083-4003
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$62,070	\$29,140	\$29,140	(\$32,930)
2012	\$85,460	\$37,540	\$37,540	(\$47,920)
2013	\$79,780	\$32,090	\$32,090	(\$47,690)
TAXABLE VALUE				
2011	\$62,070	\$29,140	\$29,140	(\$32,930)
2012	\$85,460	\$37,540	\$37,540	(\$47,920)
2013	\$79,780	\$32,090	\$32,090	(\$47,690)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0674**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-394-800	Property Owner:	SQUARE LAKE DINER, LLC
Classification:	PERSONAL		6024 ROCHESTER ROAD
County:	OAKLAND COUNTY		TROY, MI 48085
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$50,000	\$22,510	\$22,510	(\$27,490)
2013	\$50,000	\$20,760	\$20,760	(\$29,240)
TAXABLE VALUE				
2012	\$50,000	\$22,510	\$22,510	(\$27,490)
2013	\$50,000	\$20,760	\$20,760	(\$29,240)

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 September 25, 2013**

Docket Number: **154-13-0691**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-393-540	Property Owner:	I DEAL OPTICS HOLDING INC.
Classification:	PERSONAL		1290 MAPLELAWN
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$92,930	\$89,630	\$89,630	(\$3,300)
TAXABLE VALUE				
2013	\$92,930	\$89,630	\$89,630	(\$3,300)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0692**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-060-748	Property Owner:	VERSATUBE CORPORATION
Classification:	PERSONAL		4755 ROCHESTER
County:	OAKLAND COUNTY		TROY, MI 48085
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$258,360	\$630,880	\$630,880	\$372,520
2012	\$322,950	\$604,520	\$604,520	\$281,570
2013	\$560,450	\$633,010	\$633,010	\$72,560
TAXABLE VALUE				
2011	\$258,360	\$630,880	\$630,880	\$372,520
2012	\$322,950	\$604,520	\$604,520	\$281,570
2013	\$560,450	\$633,010	\$633,010	\$72,560

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0693**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-360-360	Property Owner:	BIRMINGHAM AMBULATORY SURGICAL CENTER
Classification:	PERSONAL		230 W. MAPLE
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$436,240	\$331,100	\$331,100	(\$105,140)
2012	\$431,750	\$336,240	\$336,240	(\$95,510)
2013	\$449,840	\$347,800	\$347,800	(\$102,040)
TAXABLE VALUE				
2011	\$436,240	\$331,100	\$331,100	(\$105,140)
2012	\$431,750	\$336,240	\$336,240	(\$95,510)
2013	\$449,840	\$347,800	\$347,800	(\$102,040)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0694**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-342-740	Property Owner:	NEW YORK BURGERS & GRILL RESTAURANT
Classification:	PERSONAL		2089 W. SOUTH BLVD
County:	OAKLAND COUNTY		TROY, MI 48098
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	AVONDALE		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$12,270	\$20,940	\$20,940	\$8,670
2013	\$10,610	\$20,300	\$20,300	\$9,690
TAXABLE VALUE				
2012	\$12,270	\$20,940	\$20,940	\$8,670
2013	\$10,610	\$20,300	\$20,300	\$9,690

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

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

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

This order may be 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 September 25, 2013

Docket Number: 154-13-0695

OAKLAND COUNTY

CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-347-560	Property Owner:	CEC ENTERTAINMENT INC.
Classification:	PERSONAL		dba: CHUCK E CHEESE #826
County:	OAKLAND COUNTY		P.O. BOX 150203
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	ARLINGTON, TX 76015
			LEGER A. LICARI, ASSR.
School District:	LAMPHERE		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$260,050	\$298,390	\$298,390	\$38,340
2012	\$234,470	\$274,420	\$274,420	\$39,950
2013	\$259,170	\$390,360	\$390,360	\$131,190
TAXABLE VALUE				
2011	\$260,050	\$298,390	\$298,390	\$38,340
2012	\$234,470	\$274,420	\$274,420	\$39,950
2013	\$259,170	\$390,360	\$390,360	\$131,190

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0696**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-289-740	Property Owner:	CLUB MONACO US LLC #1066
Classification:	PERSONAL		C/O FANDL TAX SERVICES LLC
County:	OAKLAND COUNTY		170 E. RIDGEWOOD AVE.
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	RIDGEWOOD, NJ 07450
			LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$176,860	\$206,900	\$206,900	\$30,040
2012	\$157,930	\$184,640	\$184,640	\$26,710
2013	\$220,480	\$231,570	\$231,570	\$11,090
TAXABLE VALUE				
2011	\$176,860	\$206,900	\$206,900	\$30,040
2012	\$157,930	\$184,640	\$184,640	\$26,710
2013	\$220,480	\$231,570	\$231,570	\$11,090

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

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

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

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



Douglas B. Roberts
Chairperson



Amended

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

Docket Number: 154-13-0703
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-200-700	Property Owner:	JACK MORTON WORLDWIDE INC.
Classification:	PERSONAL		1921 NORTHWOOD
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$167,470	\$138,000	\$138,000	(\$29,470)
2012	\$153,300	\$124,610	\$124,610	(\$28,690)
2013	\$138,690	\$99,910	\$99,910	(\$38,780)
TAXABLE VALUE				
2011	\$167,470	\$138,000	\$138,000	(\$29,470)
2012	\$153,300	\$124,610	\$124,610	(\$28,690)
2013	\$138,690	\$99,910	\$99,910	(\$38,780)

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.

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0704**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 88-99-00-014-641 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF TROY School District: TROY</p>	<p>Property Owner: DE LAGE LANDEN OPERATIONAL SVCS. 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA 19087 Assessing Officer / Equalization Director: LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$294,500	\$275,570	\$275,570	(\$18,930)
2012	\$273,530	\$261,100	\$261,100	(\$12,430)
2013	\$309,550	\$290,940	\$290,940	(\$18,610)
TAXABLE VALUE				
2011	\$294,500	\$275,570	\$275,570	(\$18,930)
2012	\$273,530	\$261,100	\$261,100	(\$12,430)
2013	\$309,550	\$290,940	\$290,940	(\$18,610)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0705**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-708-030	Property Owner:	DELAGE LANDEN OPERATIONAL SVCS.
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL RD.
County:	OAKLAND COUNTY		WAYNE, PA 19087
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$149,440	\$152,520	\$152,520	\$3,080
TAXABLE VALUE				
2013	\$149,440	\$152,520	\$152,520	\$3,080

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 September 25, 2013**

Docket Number: **154-13-0706**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00285-140	Property Owner:	CAR.COM
Classification:	PERSONAL		6024 ROCHESTER ROAD
County:	OAKLAND COUNTY		TROY, MI 48085
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$43,440	\$36,480	\$36,480	(\$6,960)
2013	\$39,770	\$28,600	\$28,600	(\$11,170)
TAXABLE VALUE				
2012	\$43,440	\$36,480	\$36,480	(\$6,960)
2013	\$39,770	\$28,600	\$28,600	(\$11,170)

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 September 25, 2013**

Docket Number: **154-13-0707**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 88-99-00-254-380 Classification: PERSONAL County: OAKLAND COUNTY Assessment Unit: CITY OF TROY School District: TROY	Property Owner: TORAY RESIN CO. SUITE 120 340 E. BIG BEAVER TROY, MI 48084 Assessing Officer / Equalization Director: LEGER A. LICARI, ASSR. 500 W. BIG BEAVER TROY, MI 48084-5285
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$50,170	\$40,940	\$40,940	(\$9,230)
2012	\$46,170	\$37,090	\$37,090	(\$9,080)
2013	\$42,660	\$35,530	\$35,530	(\$7,130)
TAXABLE VALUE				
2011	\$50,170	\$40,940	\$40,940	(\$9,230)
2012	\$46,170	\$37,090	\$37,090	(\$9,080)
2013	\$42,660	\$35,530	\$35,530	(\$7,130)

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 September 25, 2013**

Docket Number: **154-13-0708**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-343-780	Property Owner:	TECHNISERVE INC.
Classification:	PERSONAL		2065 LIVERNOIS
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$7,520	\$12,340	\$12,340	\$4,820
2012	\$6,220	\$11,610	\$11,610	\$5,390
2013	\$5,120	\$9,920	\$9,920	\$4,800
TAXABLE VALUE				
2011	\$7,520	\$12,340	\$12,340	\$4,820
2012	\$6,220	\$11,610	\$11,610	\$5,390
2013	\$5,120	\$9,920	\$9,920	\$4,800

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 September 25, 2013**

Docket Number: **154-13-0709**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-400-240	Property Owner:	CENTRAL SCREW PRODUCTS CO
Classification:	PERSONAL		1070 MAPLELAWN
County:	OAKLAND COUNTY		TROY, MI 48084
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$224,560	\$287,110	\$287,110	\$62,550

TAXABLE VALUE				
2013	\$224,560	\$287,110	\$287,110	\$62,550

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 September 25, 2013

Docket Number: 154-13-0652

OAKLAND COUNTY

CITY OF WIXOM

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-008-090	Property Owner:	QOMO HITELEVISION
Classification:	PERSONAL		46950 MAGELLAN
County:	OAKLAND COUNTY		WIXOM, MI 48393
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$16,410	\$25,130	\$25,130	\$8,720

TAXABLE VALUE				
2013	\$16,410	\$25,130	\$25,130	\$8,720

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0653**
**OAKLAND COUNTY
CITY OF WIXOM**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-013-110	Property Owner:	MAZAK CORPORATION
Classification:	PERSONAL		8025 PRODUCTION DR.
County:	OAKLAND COUNTY		FLORENCE, KY 41042
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$461,650	\$461,650	\$461,650
TAXABLE VALUE				
2013	\$0	\$461,650	\$461,650	\$461,650

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0654**
OAKLAND COUNTY
CITY OF WIXOM

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-012-062	Property Owner:	APTINA LLC
Classification:	PERSONAL		3080 N 1ST ST.
County:	OAKLAND COUNTY		SAN JOSE, CA 95134
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$20,000	\$31,430	\$31,430	\$11,430
TAXABLE VALUE				
2012	\$20,000	\$31,430	\$31,430	\$11,430

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 September 25, 2013**

Docket Number: **154-13-0655**
**OAKLAND COUNTY
CITY OF WIXOM**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-01-940-031	Property Owner:	PARAGON MODEL & TOOL INC.
Classification:	PERSONAL		46934 MAGELLAN
County:	OAKLAND COUNTY		WIXOM, MI 48393
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	WALLED LAKE		250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$56,130	\$107,120	\$107,120	\$50,990
2013	\$57,480	\$132,200	\$132,200	\$74,720
TAXABLE VALUE				
2012	\$56,130	\$107,120	\$107,120	\$50,990
2013	\$57,480	\$132,200	\$132,200	\$74,720

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

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

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

This order may be 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 September 25, 2013

Docket Number: 154-13-0520

OAKLAND COUNTY
INDEPENDENCE TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	J-08-35-227-005	Property Owner:	STEVEN E. & WENDY S. JIDAS
Classification:	REAL		5304 EASTVIEW ROAD
County:	OAKLAND COUNTY		CLARKSTON, MI 48346
Assessment Unit:	INDEPENDENCE TWP.	Assessing Officer / Equalization Director:	KRISTEN M. SIELOFF, ASSR.
School District:	CLARKSTON		6483 WALDON CENTER DRIVE
			CLARKSTON, MI 48346

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$67,700	\$55,400	\$55,400	(\$12,300)
2012	\$81,800	\$69,300	\$69,300	(\$12,500)
2013	\$85,100	\$72,100	\$72,100	(\$13,000)
TAXABLE VALUE				
2011	\$67,700	\$55,400	\$55,400	(\$12,300)
2012	\$69,520	\$56,890	\$56,890	(\$12,630)
2013	\$71,180	\$58,250	\$58,250	(\$12,930)

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 September 25, 2013**

Docket Number: **154-13-0628**
**OAKLAND COUNTY
INDEPENDENCE TWP.**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	J-99-55-646-701	Property Owner:	CHASE PLASTIC SERVICE, INC.
Classification:	PERSONAL		6467 WALDON CENTER DR.
County:	OAKLAND COUNTY		CLARKSTON, MI 48346
Assessment Unit:	INDEPENDENCE TWP.	Assessing Officer / Equalization Director:	KRISTEN M. SIELOFF, ASSR.
School District:	CLARKSTON		6483 WALDON CENTER DRIVE
			CLARKSTON, MI 48346

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$264,300	\$162,800	\$162,800	(\$101,500)
2013	\$251,100	\$174,600	\$174,600	(\$76,500)
TAXABLE VALUE				
2012	\$264,300	\$162,800	\$162,800	(\$101,500)
2013	\$251,100	\$174,600	\$174,600	(\$76,500)

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 September 25, 2013**

Docket Number: **154-13-0454**
OAKLAND COUNTY
LYON TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	K-99-00-012-063	Property Owner:	MUZAK LLC
Classification:	PERSONAL		3318 LAKEMONT BLVD.
County:	OAKLAND COUNTY		FORT MILLS, SC 29708
Assessment Unit:	LYON TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	SOUTH LYON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,970	\$1,970	\$1,970
TAXABLE VALUE				
2013	\$0	\$1,970	\$1,970	\$1,970

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



Amended

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

Docket Number: 154-13-0532
OTSEGO COUNTY
BAGLEY TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	69-012-900-004-351-00	Property Owner:	DE LAGE LANDEN OPERATIONAL SERVICES
Classification:	PERSONAL		1111 OLD EAGLE SCHOOL ROAD
County:	OTSEGO COUNTY		WAYNE, PA 19087
Assessment Unit:	BAGLEY TWP.	Assessing Officer / Equalization Director:	JASON G. WOODCOX, ASSR.
School District:	GAYLORD		P.O. BOX 52
			GAYLORD, MI 49734

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$15,950	\$18,000	\$18,000	\$2,050
TAXABLE VALUE				
2013	\$15,950	\$18,000	\$18,000	\$2,050

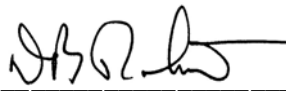
The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls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

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 25, 2013

Docket Number: 154-13-0411

OTSEGO COUNTY

CHESTER TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	69-033-900-032-040-00	Property Owner:	CORE ENERGY LLC
Classification:	PERSONAL-UTILITY		1011 NOTEWARE DRIEVE
County:	OTSEGO COUNTY		TRAVERSE CITY, MI 49686
Assessment Unit:	CHESTER TWP.	Assessing Officer / Equalization Director:	SALLY A. NOWAK, ASSR.
School District:	JOHANNESBURG LEWISTON		P.O. BOX 484
			JOHANNESBURG, MI 49751

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$1,225,500	\$913,234	\$913,234	(\$312,266)
2012	\$1,164,750	\$930,928	\$930,928	(\$233,822)
2013	\$1,184,800	\$796,574	\$796,574	(\$388,226)
TAXABLE VALUE				
2011	\$1,225,500	\$913,234	\$913,234	(\$312,266)
2012	\$1,164,750	\$930,928	\$930,928	(\$233,822)
2013	\$1,184,800	\$796,574	\$796,574	(\$388,226)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0468**
OTTAWA COUNTY
TALLMADGE TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-50-25-023-200	Property Owner:	GRAND RAPIDS SIGN COMPANY
Classification:	PERSONAL		KURT DIETRICH
County:	OTTAWA COUNTY		1843 8TH AVENUE, NW
Assessment Unit:	TALLMADGE TWP.	Assessing Officer / Equalization Director:	GRAND RAPIDS, MI 49504
			TYLER A. TACOMA, ASSR.
School District:	GRANDVILLE		0-1451 LEONARD
			GRAND RAPIDS, MI 49534

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$12,500	\$0	\$0	(\$12,500)
2012	\$12,500	\$0	\$0	(\$12,500)
TAXABLE VALUE				
2011	\$12,500	\$0	\$0	(\$12,500)
2012	\$12,500	\$0	\$0	(\$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 September 25, 2013**

Docket Number: **154-13-0576**
OTTAWA COUNTY
ZEELAND TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-50-27-027-550	Property Owner:	SIEMENS FINANCIAL SERVICES INC.
Classification:	PERSONAL		SUITE 300
County:	OTTAWA COUNTY		8440 ALLISON POINTE BLVD.
Assessment Unit:	ZEELAND TWP.	Assessing Officer / Equalization Director:	INDIANAPOLIS, IN 46250
			STEVEN C. HANSEN, ASSR.
School District:	ZEELAND		6582 BYRON ROAD
			ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$88,100	\$0	\$0	(\$88,100)
TAXABLE VALUE				
2012	\$88,100	\$0	\$0	(\$88,100)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0656**
**SAINT CLAIR COUNTY
CITY OF PORT HURON**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-06-999-0411-000	Property Owner:	GENERAL ELECTRIC CAPITAL CORPORATION
Classification:	PERSONAL		P.O. BOX 5043
County:	SAINT CLAIR COUNTY		CHICAGO, IL 60680-5043
Assessment Unit:	CITY OF PORT HURON	Assessing Officer / Equalization Director:	CAROL ANN LOPICCOLO, ASSR.
School District:	PORT HURON		100 MCMORRAN BOULEVARD
			PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$2,825,000	\$1,084,806	\$1,084,806	(\$1,740,194)
TAXABLE VALUE				
2011	\$2,825,000	\$1,084,806	\$1,084,806	(\$1,740,194)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0657**
**SAINT CLAIR COUNTY
CITY OF SAINT CLAIR**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-07-999-1235-200	Property Owner:	CAMBERWELL ASSOCIATES
Classification:	PERSONAL		SMG PROPERTY MANAGEMENT
County:	SAINT CLAIR COUNTY		1343 MAIN ST., STE. 201
Assessment Unit:	CITY OF SAINT CLAIR	Assessing Officer / Equalization Director:	SARASOTA, FL 34236
School District:	EAST CHINA TWP.		LYNNE S. HOUSTON, ASSR.
			547 N. CARNEY DRIVE
			ST. CLAIR, MI 48079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$10,700	\$11,700	\$11,700	\$1,000
TAXABLE VALUE				
2013	\$10,700	\$11,700	\$11,700	\$1,000

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued September 25, 2013

Docket Number: 154-13-0354

SAINT JOSEPH COUNTY

LEONIDAS TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	75-008-012-035-00	Property Owner:	SHEREE LEE DECKER
Classification:	REAL		33220 FACTORVILLE ROAD
County:	SAINT JOSEPH COUNTY		LEONIDAS, MI 49066
Assessment Unit:	LEONIDAS TWP.	Assessing Officer / Equalization Director:	DONNA B. GHASTIN-NEYOME, ASSR.
School District:	COLON		37070 LAKEVIEW ROAD
			PAW PAW, MI 49079

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$43,300	\$43,300	\$43,300	\$0
2012	\$42,800	\$42,800	\$42,800	\$0
TAXABLE VALUE				
2011	\$43,300	\$42,700	\$42,700	(\$600)
2012	\$42,800	\$42,500	\$42,500	(\$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 September 25, 2013**

Docket Number: **154-13-0710**
SCHOOLCRAFT COUNTY
CITY OF MANISTIQUE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	77-051-900-144-10	Property Owner:	AMERICAN TRANSMISSION CO. LLC
Classification:	PERSONAL-UTILITY		W234 N2000 RIDGEVIEW PKW COURT
County:	SCHOOLCRAFT COUNTY		P.O. BOX 47
Assessment Unit:	CITY OF MANISTIQUE		WAKUKESHA, WI 53187-0047
School District:	MANISTIQUE	Assessing Officer / Equalization Director:	FREDRICK R. PETERSON, ASSR.
			P.O. BOX 515
			MANISTIQUE, MI 49854

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$796,708	\$796,708	\$796,708
2012	\$0	\$842,234	\$842,234	\$842,234
2013	\$0	\$817,412	\$817,412	\$817,412
TAXABLE VALUE				
2011	\$0	\$796,708	\$796,708	\$796,708
2012	\$0	\$842,234	\$842,234	\$842,234
2013	\$0	\$817,412	\$817,412	\$817,412

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0711**
SCHOOLCRAFT COUNTY
CITY OF MANISTIQUE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	77-051-900-144-00	Property Owner:	AMERICAN TRANSMISSION CO.. LLC
Classification:	PERSONAL-UTILITY		W234 N2000 RIDGEVIEW PKW COURT
County:	SCHOOLCRAFT COUNTY		P.O. BOX 47
Assessment Unit:	CITY OF MANISTIQUE		WAKUKESHA, WI 53187-0047
School District:	MANISTIQUE	Assessing Officer / Equalization Director:	FREDRICK R. PETERSON, ASSR.
			P.O. BOX 515
			MANISTIQUE, MI 49854

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$1,285,014	\$488,306	\$488,306	(\$796,708)
2012	\$1,358,443	\$516,209	\$516,209	(\$842,234)
2013	\$1,318,407	\$500,995	\$500,995	(\$817,412)
TAXABLE VALUE				
2011	\$1,285,014	\$488,306	\$488,306	(\$796,708)
2012	\$1,358,443	\$516,209	\$516,209	(\$842,234)
2013	\$1,318,407	\$500,995	\$500,995	(\$817,412)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0712**
SCHOOLCRAFT COUNTY
CITY OF MANISTIQUE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 77-051-900-117-10 Classification: PERSONAL County: SCHOOLCRAFT COUNTY Assessment Unit: CITY OF MANISTIQUE School District: MANISTIQUE</p>	<p>Property Owner: CHARTER COMMUNICATIONS ATTN: PROPERTY TAX DEPT. 12405 POWERSCOURT DRIVE ST. LOUIS, MI 6311-3674 Assessing Officer / Equalization Director: FREDRICK R. PETERSON, ASSR. P.O. BOX 515 MANISTIQUE, MI 49854</p>
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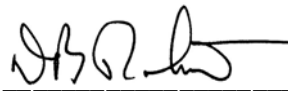
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$83,947	\$83,947	\$83,947
2012	\$0	\$105,893	\$105,893	\$105,893
2013	\$0	\$126,394	\$126,394	\$126,394
TAXABLE VALUE				
2011	\$0	\$83,947	\$83,947	\$83,947
2012	\$0	\$105,893	\$105,893	\$105,893
2013	\$0	\$126,394	\$126,394	\$126,394

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0713**
SCHOOLCRAFT COUNTY
CITY OF MANISTIQUE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 77-051-900-117-00 Classification: PERSONAL County: SCHOOLCRAFT COUNTY Assessment Unit: CITY OF MANISTIQUE School District: MANISTIQUE	Property Owner: CHARTER COMMUNICATIONS ATTN: PROPERTY TAX DEPT. 12405 POWERSCOURT DRIVE ST. LOUIS, MO 6311-3674 Assessing Officer / Equalization Director: FREDRICK R. PETERSON, ASSR. P.O. BOX 515 MANISTIQUE, MI 49854
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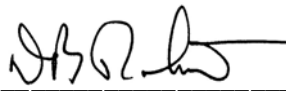
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$95,850	\$40,348	\$40,348	(\$55,502)
2012	\$147,854	\$43,138	\$43,138	(\$104,716)
2013	\$174,366	\$49,500	\$49,500	(\$124,866)
TAXABLE VALUE				
2011	\$95,850	\$40,348	\$40,348	(\$55,502)
2012	\$147,854	\$43,138	\$43,138	(\$104,716)
2013	\$174,366	\$49,500	\$49,500	(\$124,866)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0714**
SCHOOLCRAFT COUNTY
CITY OF MANISTIQUE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 77-051-900-121-10 Classification: PERSONAL-UTILITY County: SCHOOLCRAFT COUNTY Assessment Unit: CITY OF MANISTIQUE School District: MANISTIQUE</p>	<p>Property Owner: SEMCO ENERGY 1411 34D ST. STE A PORT HURON, MI 48060</p> <p>Assessing Officer / Equalization Director: FREDRICK R. PETERSON, ASSR. P.O. BOX 515 MANISTIQUE, MI 49854</p>
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$0	\$212,384	\$212,384	\$212,384
2012	\$0	\$216,381	\$216,381	\$216,381
2013	\$0	\$234,127	\$234,127	\$234,127
TAXABLE VALUE				
2011	\$0	\$212,384	\$212,384	\$212,384
2012	\$0	\$216,381	\$216,381	\$216,381
2013	\$0	\$234,127	\$234,127	\$234,127

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0715**
SCHOOLCRAFT COUNTY
CITY OF MANISTIQUE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 77-051-900-121-50 Classification: PERSONAL-UTILITY County: SCHOOLCRAFT COUNTY Assessment Unit: CITY OF MANISTIQUE School District: MANISTIQUE</p>	<p>Property Owner: SEMCO ENERGY 1411 3RD ST STE A PORT HURON, MI 48060</p> <p>Assessing Officer / Equalization Director: FREDRICK R. PETERSON, ASSR. P.O. BOX 515 MANISTIQUE, MI 49854</p>
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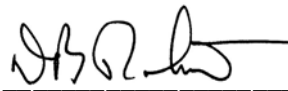
YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$685,111	\$472,727	\$472,727	(\$212,384)
2012	\$698,003	\$481,622	\$481,622	(\$216,381)
2013	\$755,247	\$521,120	\$521,120	(\$234,127)
TAXABLE VALUE				
2011	\$685,111	\$472,727	\$472,727	(\$212,384)
2012	\$698,003	\$481,622	\$481,622	(\$216,381)
2013	\$755,247	\$521,120	\$521,120	(\$234,127)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0575**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-080-317	Property Owner:	GREEN HILLS SOFTWARE, INC.
Classification:	PERSONAL		2ND FLOOR
County:	WASHTENAW COUNTY		1301 SOUTH UNIVERSITY AVE.
Assessment Unit:	CITY OF ANN ARBOR	Assessing Officer / Equalization Director:	ANN ARBOR, MI 48104
			DAVID R. PETRAK, ASSR.
School District:	ANN ARBOR		P.O. BOX 8647
			ANN ARBOR, MI 48107-8647

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$55,400	\$55,400	\$55,400
2013	\$0	\$47,200	\$47,200	\$47,200
TAXABLE VALUE				
2012	\$0	\$55,400	\$55,400	\$55,400
2013	\$0	\$47,200	\$47,200	\$47,200

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 September 25, 2013**

Docket Number: **154-13-0662**
WAYNE COUNTY
CANTON TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-71-098-04-0118-000	Property Owner:	FAISAL HUSSAIN
Classification:	REAL		2395 KNOLLWOOD
County:	WAYNE COUNTY		CANTON, MI 48188
Assessment Unit:	CANTON TWP.	Assessing Officer / Equalization Director:	AARON P. POWERS, ASSR.
School District:	PLYMOUTH-CANTON		1150 S. CANTON CENTER ROAD
			CANTON, MI 48188

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$35,260	\$35,260	\$35,260
TAXABLE VALUE				
2013	\$0	\$35,260	\$35,260	\$35,260

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 September 25, 2013**

Docket Number: **154-13-0658**
WAYNE COUNTY
CITY OF DEARBORN

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	84-0000-138000	Property Owner:	GENERAL ELECTRIC CAPITAL CORPORATION
Classification:	PERSONAL		P.O. BOX 5043
County:	WAYNE COUNTY		CHICAGO, IL 60680-5043
Assessment Unit:	CITY OF DEARBORN	Assessing Officer / Equalization Director:	GARY L. EVANKO, ASSR.
School District:	DEARBORN		4500 MAPLE, SUITE 3
			DEARBORN, MI 48126

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$3,943,100	\$3,916,350	\$3,916,350	(\$26,750)

TAXABLE VALUE				
2011	\$3,943,100	\$3,916,350	\$3,916,350	(\$26,750)

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 September 25, 2013**

Docket Number: **154-13-0659**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-2011-045	Property Owner:	BIO-MEDICAL APPLICATIONS OF MICHIGAN
Classification:	PERSONAL		C/O PROPERTY VALUATION SERVICES
County:	WAYNE COUNTY		14400 METCALF
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	OVERLAND PARK, KS 66223
School District:	CRESTWOOD		BARBARA L. MCDERMOTT, ASSR.
			6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$117,920	\$173,300	\$173,300	\$55,380
2012	\$93,740	\$151,400	\$151,400	\$57,660
2013	\$81,650	\$138,300	\$138,300	\$56,650
TAXABLE VALUE				
2011	\$117,920	\$173,300	\$173,300	\$55,380
2012	\$93,740	\$151,400	\$151,400	\$57,660
2013	\$81,650	\$138,300	\$138,300	\$56,650

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0697**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-2013-010	Property Owner:	FRATERNAL ORDER OF EAGLES #3861
Classification:	PERSONAL		20738 VAN BORN
County:	WAYNE COUNTY		DEARBORN HEIGHTS, MI 48125
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	DEARBORN HEIGHTS		6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$0	\$1,930	\$1,930	\$1,930
TAXABLE VALUE				
2013	\$0	\$1,930	\$1,930	\$1,930

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 September 25, 2013**

Docket Number: **154-13-0698**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-2013-078	Property Owner:	BEACON FUNDING CORP.
Classification:	PERSONAL		SUITE 180
County:	WAYNE COUNTY		3400 DUNDEE ROAD
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	NORTHBROOK, IL 60062
School District:	WESTWOOD		BARBARA L. MCDERMOTT, ASSR.
			6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$10,010	\$10,010	\$10,010
2012	\$0	\$8,550	\$8,550	\$8,550
2013	\$10,300	\$11,200	\$11,200	\$900
TAXABLE VALUE				
2011	\$0	\$10,010	\$10,010	\$10,010
2012	\$0	\$8,550	\$8,550	\$8,550
2013	\$10,300	\$11,200	\$11,200	\$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 September 25, 2013**

Docket Number: **154-13-0699**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-33-999-00-0397-001 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF DEARBORN HEIGHTS School District: CRESTWOOD	Property Owner: PANERA, LLC C/O RYAN LLC 229 PEACHTREE ST., STE. 1900 ATLANTA, GA 30303 Assessing Officer / Equalization Director: BARBARA L. MCDERMOTT, ASSR. 6045 FENTON AVENUE DEARBORN HTS., MI 48127
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YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$226,800	\$232,750	\$232,750	\$5,950
2012	\$202,370	\$203,600	\$203,600	\$1,230
TAXABLE VALUE				
2011	\$226,800	\$232,750	\$232,750	\$5,950
2012	\$202,370	\$203,600	\$203,600	\$1,230

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

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

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

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



 Douglas B. Roberts
 Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued September 25, 2013**

Docket Number: **154-13-0700**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-2013-105	Property Owner:	DEARBORN HEIGHTS MOOSE #1795
Classification:	PERSONAL		27225 WARREN
County:	WAYNE COUNTY		DEARBORN HEIGHTS, MI 48127
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	CRESTWOOD		6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$0	\$3,490	\$3,490	\$3,490
2012	\$0	\$3,460	\$3,460	\$3,460
2013	\$0	\$3,430	\$3,430	\$3,430
TAXABLE VALUE				
2011	\$0	\$3,490	\$3,490	\$3,490
2012	\$0	\$3,460	\$3,460	\$3,460
2013	\$0	\$3,430	\$3,430	\$3,430

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 September 25, 2013

Docket Number: 154-13-0660

WAYNE COUNTY
CITY OF ECORSE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	34-002-03-0012-303	Property Owner:	MILES SALLIOTTE DEVELOPMENT, LLC
Classification:	REAL		375 SALLIOTTE
County:	WAYNE COUNTY		ECORSE, MI 48229
Assessment Unit:	CITY OF ECORSE	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	ECORSE		400 MONROE, SUITE 600
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$23,600	\$80,042	\$80,042	\$56,442
TAXABLE VALUE				
2012	\$23,600	\$80,042	\$80,042	\$56,442

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0718**
**WAYNE COUNTY
CITY OF LIVONIA**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-999-00-4307-000	Property Owner:	RUG DOCTOR INC
Classification:	PERSONAL		4701 OLD SHEPARD PLACE
County:	WAYNE COUNTY		PLANO, TX 75093
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$1,000	\$4,740	\$4,740	\$3,740
TAXABLE VALUE				
2013	\$1,000	\$4,740	\$4,740	\$3,740

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 September 25, 2013**

Docket Number: **154-13-0719**
**WAYNE COUNTY
CITY OF LIVONIA**

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	46-999-00-8343-000	Property Owner:	GEFIT LIVERNOIS ENGINEERING LLC
Classification:	PERSONAL		12163 GLOBE
County:	WAYNE COUNTY		LIVONIA, MI 48150
Assessment Unit:	CITY OF LIVONIA	Assessing Officer / Equalization Director:	LINDA K. GOSSELIN, ASSR.
School District:	LIVONIA		33000 CIVIC CENTER DRIVE
			LIVONIA, MI 48154

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2013	\$475,000	\$670,040	\$670,040	\$195,040
TAXABLE VALUE				
2013	\$475,000	\$670,040	\$670,040	\$195,040

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0750**
WAYNE COUNTY
CITY OF RIVER ROUGE

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-50-998-01-9892-004	Property Owner:	PCI ENTERPRISES
Classification:	PERSONAL-IFT		P.O. BOX 33017
County:	WAYNE COUNTY		DETROIT, MI 48232
Assessment Unit:	CITY OF RIVER ROUGE	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	RIVER ROUGE		400 MONROE, SUITE 600
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$13,196,800	\$14,188,497	\$14,188,497	\$991,697
TAXABLE VALUE				
2011	\$13,196,800	\$14,188,497	\$14,188,497	\$991,697

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0725**
WAYNE COUNTY
REDFORD TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	79-998-01-9900-010	Property Owner:	DETROIT DIESEL CORPORATION
Classification:	PERSONAL-IFT		13400 OUTER DRIVE, WEST
County:	WAYNE COUNTY		DETROIT, MI 48239
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)
ASSESSED VALUE				
2011	\$3,658,700	\$3,635,224	\$3,635,224	(\$23,476)
TAXABLE VALUE				
2011	\$3,658,700	\$3,635,224	\$3,635,224	(\$23,476)

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

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

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

This order may be 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 September 25, 2013**

Docket Number: **154-13-0726**
WAYNE COUNTY
REDFORD TWP.

The State Tax Commission, at a meeting held on September 25, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	79-998-01-9894-008	Property Owner:	DETROIT DIESEL CORPORATION
Classification:	PERSONAL-IFT		13400 OUTER DRIVE, WEST
County:	WAYNE COUNTY		DETROIT, MI 48239
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)
ASSESSED VALUE				
2011	\$36,595,900	\$45,654,322	\$45,654,322	\$9,058,422
TAXABLE VALUE				
2011	\$36,595,900	\$45,654,322	\$45,654,322	\$9,058,422

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

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

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

This order may be 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

