

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: **154-13-0535**  
**ALLEGAN COUNTY**  
**OTSEGO 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:	0317-925-251-81	Property Owner:	GE CAPITAL INFORMATION TECH
Classification:	PERSONAL		PROPERTY TAX COMPLIANCE
County:	ALLEGAN COUNTY		P.O. BOX 5043
Assessment Unit:	OTSEGO TWP.	Assessing Officer / Equalization Director:	CHICAGO, IL 60680-5043
School District:	OTSEGO		PATRICK T. COUCH, ASSR.
			400 N. 16TH STREET
			OTSEGO, MI 49078

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,400	\$1,400	\$1,400
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,400	\$1,400	\$1,400

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0533**  
**DELTA COUNTY**  
**CITY OF ESCANABA**

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:	051-430-0000-045-025	Property Owner:	BELLIN MEMORIAL HOSPITAL
Classification:	PERSONAL		744 SOUTH WEBSTER AVENUE
County:	DELTA COUNTY		P.O. BOX 23400
Assessment Unit:	CITY OF ESCANABA	Assessing Officer / Equalization Director:	GREEN BAY, WI 54301
School District:	ESCANABA		DAINA NORDEN, ASSR.
			P.O. BOX 948
			ESCANABA, MI 49829

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$31,967	\$0	\$0	(\$31,967)
2013	\$26,698	\$0	\$0	(\$26,698)
<b>TAXABLE VALUE</b>				
2012	\$31,967	\$0	\$0	(\$31,967)
2013	\$26,698	\$0	\$0	(\$26,698)

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0578**  
**EMMET COUNTY**  
**CITY OF PETOSKEY**

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:	24-52-19-06-326-031	Property Owner:	LUDS ALPINE INC.
Classification:	REAL		319 PARSON ST.
County:	EMMET COUNTY		ALPENA, MI 49707
Assessment Unit:	CITY OF PETOSKEY	Assessing Officer / Equalization Director:	JOHN L. GEHRES, ASSR.
School District:	PETOSKEY		101 E. LAKE STREET
			PETOSKEY, MI 49770

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$255,200	\$520,900	\$520,900	\$265,700
<b>TAXABLE VALUE</b>				
2013	\$255,200	\$520,900	\$520,900	\$265,700

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: **154-13-0620**  
**GENESEE COUNTY**  
**GENESEE 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:	11-19-552-107	Property Owner:	CORA KEMP
Classification:	REAL		1149 HOLTSLANDER AVE.
County:	GENESEE COUNTY		FLINT, MI 48505
Assessment Unit:	GENESEE TWP.	Assessing Officer / Equalization Director:	CARRIE K. BOCK, ASSR.
School District:	BEECHER		P.O. BOX 215
			GENESEE, MI 48437

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$600	\$7,200	\$7,200	\$6,600
<b>TAXABLE VALUE</b>				
2013	\$600	\$7,200	\$7,200	\$6,600

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: **154-11-1158**  
**KALAMAZOO COUNTY**  
**COMSTOCK 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:	07-90-994-036	Property Owner:	KAISER ALUMINUM FABRICATED PRODUCTS
Classification:	PERSONAL		27422 PORTOLA PKY., STE. 200
County:	KALAMAZOO COUNTY		FOOTHILL RANCH, CA 92610
Assessment Unit:	COMSTOCK TWP.	Assessing Officer / Equalization Director:	SHERRY A. BURD, ASSR.
School District:	COMSTOCK		P.O. BOX 449
			COMSTOCK, MI 49041

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$40,424,470	\$37,255,789	\$37,255,789	(\$3,168,681)
<b>TAXABLE VALUE</b>				
2011	\$40,424,470	\$37,255,789	\$37,255,789	(\$3,168,681)

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0536**  
**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:	41-01-51-113-689	Property Owner:	STUDIO WISE LLC
Classification:	PERSONAL		506 OAKLAND AVE, SW
County:	KENT COUNTY		GRAND RAPIDS, MI 49503
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$7,600	\$7,600	\$7,600
2013	\$5,000	\$6,500	\$6,500	\$1,500
<b>TAXABLE VALUE</b>				
2012	\$0	\$7,600	\$7,600	\$7,600
2013	\$5,000	\$6,500	\$6,500	\$1,500

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: **154-13-0537**  
**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:	41-01-51-114-060	Property Owner:	J A TAYLOR DESIGNS LLC
Classification:	PERSONAL		14663 118TH AVE
County:	KENT COUNTY		GRAND HAVEN, MI 49417
Assessment Unit:	CITY OF GRAND RAPIDS	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON, ASSR.
School District:	GRAND RAPIDS		300 MONROE AVENUE N.W.
			GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$17,400	\$17,400	\$17,400
2012	\$0	\$15,600	\$15,600	\$15,600
<b>TAXABLE VALUE</b>				
2011	\$0	\$17,400	\$17,400	\$17,400
2012	\$0	\$15,600	\$15,600	\$15,600

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: **154-13-0612**  
**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:	41-50-58-023-548	Property Owner:	JML RECYCLING LLC
Classification:	PERSONAL		2950 PRAIRIE ST. SW
County:	KENT COUNTY		GRANDVILLE, MI 49418
Assessment Unit:	CITY OF GRANDVILLE	Assessing Officer / Equalization Director:	LAUREEN A. BIRDSALL, ASSR.
School District:	WYOMING		3195 WILSON AVENUE
			GRANDVILLE, MI 49418

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$41,901	\$41,901	\$41,901
 <b>TAXABLE VALUE</b>				
2012	\$0	\$41,901	\$41,901	\$41,901

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0538**  
**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:	99-01-001-250	Property Owner:	SUPERIOR AIR-GROUND AMBULANCE
Classification:	PERSONAL		SERVICE OF MICHIGAN
County:	MACOMB COUNTY		395 W. LAKE STREET
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	ELMHURST, IL 60126
			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)
<b>ASSESSED VALUE</b>				
2012	\$250,000	\$283,300	\$283,300	\$33,300
<b>TAXABLE VALUE</b>				
2012	\$250,000	\$283,300	\$283,300	\$33,300

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: **154-13-0540**  
**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:	99-05-647-677	Property Owner:	CLUB NAILS
Classification:	PERSONAL		13802 EAST TWELVE MILE RD.
County:	MACOMB COUNTY		WARREN, MI 48088-3730
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)
<b>ASSESSED VALUE</b>				
2012	\$3,000	\$22,863	\$22,863	\$19,863
<b>TAXABLE VALUE</b>				
2012	\$3,000	\$22,863	\$22,863	\$19,863

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0613**  
**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:	99-04-558-980	Property Owner:	KCI USA INC.
Classification:	PERSONAL		C/O PTCR
County:	MACOMB COUNTY		P.O. BOX 160069
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	SAN ANTONIO, TX 78280-2269
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)
<b>ASSESSED VALUE</b>				
2013	\$1,000	\$4,381	\$4,381	\$3,381
<b>TAXABLE VALUE</b>				
2013	\$1,000	\$4,381	\$4,381	\$3,381

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0614**  
**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:	99-03-425-201	Property Owner:	WALGREEN COMPANY #05971
Classification:	PERSONAL		300 WILMOT ROAD MS#3301
County:	MACOMB COUNTY		DEERFIELD, IL 60015
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	MARCIA D.M. SMITH, ASSR.
School District:	EAST DETROIT		ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$95,000	\$101,783	\$101,783	\$6,783
<b>TAXABLE VALUE</b>				
2013	\$95,000	\$101,783	\$101,783	\$6,783

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: **154-13-0615**  
**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:	99-02-312-154	Property Owner:	WALGREEN COMPANY #04512
Classification:	PERSONAL		300 WILMOT ROAD MS#3301
County:	MACOMB COUNTY		DEERFIELD, IL 60015
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	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)
<b>ASSESSED VALUE</b>				
2013	\$85,000	\$97,796	\$97,796	\$12,796
<b>TAXABLE VALUE</b>				
2013	\$85,000	\$97,796	\$97,796	\$12,796

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0616**  
**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:	99-06-865-998	Property Owner:	SYNERGY SC, LLC
Classification:	PERSONAL		5504 E. TWELVE MILE ROAD
County:	MACOMB COUNTY		WARREN, MI 48092
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)
<b>ASSESSED VALUE</b>				
2013	\$5,000	\$86,116	\$86,116	\$81,116
<b>TAXABLE VALUE</b>				
2013	\$5,000	\$86,116	\$86,116	\$81,116

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0617**  
**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:	99-06-738-299	Property Owner:	MOUND RD \$2 CAR WASH
Classification:	PERSONAL		C/O STUART M. SCHRAM & ASSOC.
County:	MACOMB COUNTY		31876 NORTHWESTERN HWY.
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	FARMINGTON HILLS, MI 48334
			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)
<b>ASSESSED VALUE</b>				
2013	\$50,000	\$63,427	\$63,427	\$13,427
<b>TAXABLE VALUE</b>				
2013	\$50,000	\$63,427	\$63,427	\$13,427

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0269**  
**MONROE COUNTY**  
**DUNDEE 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:	5842-200-052-00	Property Owner:	RIVER'S EDGE PIZZA PUB & GRILLE
Classification:	PERSONAL		937 ST. JAMES PARK AVENUE
County:	MONROE COUNTY		MONROE, MI 48162
Assessment Unit:	DUNDEE TWP.	Assessing Officer / Equalization Director:	MICHAEL M. MILETTI, ASSR.
School District:	DUNDEE		179 MAIN STREET
			DUNDEE, MI 48131

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$13,042	\$48,932	\$48,932	\$35,890
<b>TAXABLE VALUE</b>				
2013	\$13,042	\$48,932	\$48,932	\$35,890

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0541**  
**NEWAYGO COUNTY**  
**CITY OF FREMONT**

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: 62-50-43-070-500 Classification: PERSONAL County: NEWAYGO COUNTY Assessment Unit: CITY OF FREMONT  School District: FREMONT	Property Owner: PROBITY ENGINEERING LLC c/o MITCH HOLLER 505 S. DIVISION AVE. FREMONT, MI 49412  Assessing Officer / Equalization Director: JOANN PIERCE HUNT, ASSR. 101 E. MAIN STREET FREMONT, MI 49412
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$41,800	\$41,800	\$41,800
2012	\$0	\$48,300	\$48,300	\$48,300
2013	\$0	\$42,500	\$42,500	\$42,500
<b>TAXABLE VALUE</b>				
2011	\$0	\$41,800	\$41,800	\$41,800
2012	\$0	\$48,300	\$48,300	\$48,300
2013	\$0	\$42,500	\$42,500	\$42,500

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: **154-13-0546**  
**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:	02-99-00-006-069	Property Owner:	CONTINENTAL FRAGRANCES LTD.
Classification:	PERSONAL		750 STANDARD PARKWAY
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
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)
<b>ASSESSED VALUE</b>				
2012	\$45,110	\$71,790	\$71,790	\$26,680
<b>TAXABLE VALUE</b>				
2012	\$45,110	\$71,790	\$71,790	\$26,680

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0631**  
**OAKLAND COUNTY  
CITY OF FERNDALE**

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: 24-25-27-454-037          Classification: REAL          County: OAKLAND COUNTY          Assessment Unit: CITY OF FERNDALE          School District: FERNDALE</p>	<p>Property Owner:          BLACK OWL PROPERTIES LLC          203 PIERCE ST.          BIRMINGHAM, MI 48009</p> <p>Assessing Officer / Equalization Director:          DAVID M. HIEBER, ASSR.          2500 ELIZABETH LK RD. STE 1000 W          PONTIAC, MI 48341</p>
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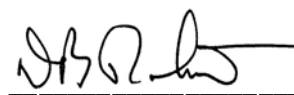
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$293,500	\$293,500	\$293,500
 <b>TAXABLE VALUE</b>				
2013	\$0	\$293,500	\$293,500	\$293,500

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.

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-13-0551**  
**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:	63-28-25-36-308-029	Property Owner:	KEOKI WILSON
Classification:	REAL		21325 CALEDONIA AVENUE
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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,880	\$1,880	\$1,880
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,880	\$1,880	\$1,880

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0552**  
**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:	63-28-25-36-301-026	Property Owner:	MICHAEL DENNIS HAMPTON
Classification:	REAL		417 E. MADGE
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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$2,010	\$2,010	\$2,010
<b>TAXABLE VALUE</b>				
2013	\$0	\$2,010	\$2,010	\$2,010

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0553**  
**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:	28-99-00-011-037	Property Owner:	TIMEPAYMENT CORP
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF HAZEL PARK	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$509	\$509	\$509
<b>TAXABLE VALUE</b>				
2013	\$0	\$509	\$509	\$509

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0554**  
**OAKLAND COUNTY**  
**CITY OF KEEGO HARBOR**

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:	36-99-00-011-031	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF KEEGO HARBOR	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
School District:	WEST BLOOMFIELD		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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$3,525	\$3,525	\$3,525
<b>TAXABLE VALUE</b>				
2013	\$0	\$3,525	\$3,525	\$3,525

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

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

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

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date 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: **154-13-0555**  
**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:	44-99-13-008-378	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF MADISON HEIGHTS	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,870	\$1,870	\$1,870
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,870	\$1,870	\$1,870

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0556**  
**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:	50-99-00-013-227	Property Owner:	INTELLEX C/O D&P
Classification:	PERSONAL		P.O. BOX 2629
County:	OAKLAND COUNTY		ADDISON, TX 75001
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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$90,120	\$90,120	\$90,120
<b>TAXABLE VALUE</b>				
2013	\$0	\$90,120	\$90,120	\$90,120

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0557**  
**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:	50-99-00-012-201	Property Owner:	DELL EQUIPMENT FUNDING LP
Classification:	PERSONAL		1 DELL WAY - RR1-35
County:	OAKLAND COUNTY		ROUND ROCK, TX 78682
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)
<b>ASSESSED VALUE</b>				
2013	\$221,800	\$235,820	\$235,820	\$14,020
<b>TAXABLE VALUE</b>				
2013	\$221,800	\$235,820	\$235,820	\$14,020

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0387**  
**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:	76-99-67-132-010	Property Owner:	VETTESTORATIONS
Classification:	PERSONAL		ISALY INC.
County:	OAKLAND COUNTY		23500 TELEGRAPH ROAD
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48033
			DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$6,310	\$16,800	\$16,800	\$10,490
2012	\$7,300	\$14,660	\$14,660	\$7,360
<b>TAXABLE VALUE</b>				
2011	\$6,310	\$16,800	\$16,800	\$10,490
2012	\$7,300	\$14,660	\$14,660	\$7,360

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0564**  
**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:	96-99-00-011-114	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	CITY OF WIXOM	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$4,700	\$4,700	\$4,700
<b>TAXABLE VALUE</b>				
2013	\$0	\$4,700	\$4,700	\$4,700

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: **154-13-0542**  
**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-99-00-010-042	Property Owner:	SYSCO FOOD SERVICE
Classification:	PERSONAL		41600 VANBORN ROAD
County:	OAKLAND COUNTY		CANTON, MI 48188
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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,190	\$1,190	\$1,190
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,190	\$1,190	\$1,190

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: **154-13-0543**  
**OAKLAND COUNTY**  
**ORION 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:	0-99-00-011-062	Property Owner:	TIMEPAYMENT CORP.
Classification:	PERSONAL		SUITE 200
County:	OAKLAND COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	ORION TWP.	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			DAVID M. HIEBER, ASSR.
School District:	LAKE ORION		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$2,460	\$2,460	\$2,460
<b>TAXABLE VALUE</b>				
2013	\$0	\$2,460	\$2,460	\$2,460

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0544**  
**OAKLAND COUNTY**  
**ORION 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:	0-99-00-013-081	Property Owner:	COMCAST BROADBAND SECURITY LLC
Classification:	PERSONAL		ATTN: TAX DEPT.
County:	OAKLAND COUNTY		ONE COMCAST CENTER, 32ND FLR.
Assessment Unit:	ORION TWP.	Assessing Officer / Equalization Director:	PHILADELPHIA, PA 19103
			DAVID M. HIEBER, ASSR.
School District:	LAKE ORION		250 ELIZABETH LK RD. STE. 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,850	\$1,850	\$1,850
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,850	\$1,850	\$1,850

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

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

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

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



Douglas B. Roberts  
Chairperson





Amended

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

Docket Number: 154-13-0618  
OAKLAND COUNTY  
SPRINGFIELD 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:	99-00-000-492	Property Owner:	F ALLIED CONSTRUCTION CO.
Classification:	PERSONAL		P.O. BOX 1290
County:	OAKLAND COUNTY		CLARKSTON, MI 48347-1290
Assessment Unit:	SPRINGFIELD TWP.	Assessing Officer / Equalization Director:	VICKI L. SIEVERS, ASSR.
School District:	CLARKSTON		12000 DAVISBURG ROAD
			DAVISBURG, MI 48350

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$133,800	\$205,500	\$205,500	\$71,700
2013	\$147,200	\$331,600	\$331,600	\$184,400
<b>TAXABLE VALUE</b>				
2012	\$133,800	\$205,500	\$205,500	\$71,700
2013	\$147,200	\$331,600	\$331,600	\$184,400

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 in the Requested Assessed and Taxable Values 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: **154-13-0565**  
**OSCODA COUNTY**  
**BIG CREEK 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:	68-001-335-013-15	Property Owner:	GARY & REBECCA SIDEBOTTOM
Classification:	REAL		215 BECKY LANE
County:	OSCODA COUNTY		MIO, MI 48647
Assessment Unit:	BIG CREEK TWP.	Assessing Officer / Equalization Director:	JAMES R. BOOTH, ASSR.
School District:	MIO AU SABLE		1175 WEST RYNO ROAD
			LUZERNE, MI 48636

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$51,000	\$79,900	\$79,900	\$28,900
2012	\$55,500	\$85,500	\$85,500	\$30,000
2013	\$116,100	\$93,600	\$93,600	(\$22,500)
<b>TAXABLE VALUE</b>				
2011	\$36,924	\$79,900	\$79,900	\$42,976
2012	\$42,627	\$82,057	\$82,057	\$39,430
2013	\$43,650	\$84,026	\$84,026	\$40,376

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0566**  
**OSCODA COUNTY**  
**BIG CREEK 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: 68-001-335-011-00 Classification: REAL County: OSCODA COUNTY Assessment Unit: BIG CREEK TWP.  School District: MIO AU SABLE</p>	<p>Property Owner: GARY &amp; REBECCA SIDEBOTTOM 215 BECKY LANE MIO, MI 48647  Assessing Officer / Equalization Director: JAMES R. BOOTH, ASSR. 1175 WEST RYNO ROAD LUZERNE, MI 48636</p>
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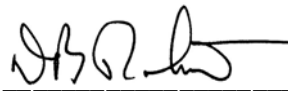
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$71,200	\$93,500	\$93,500	\$22,300
2012	\$75,700	\$100,100	\$100,100	\$24,400
2013	\$148,100	\$109,600	\$109,600	(\$38,500)
<b>TAXABLE VALUE</b>				
2011	\$36,924	\$93,500	\$93,500	\$56,576
2012	\$42,627	\$96,024	\$96,024	\$53,397
2013	\$43,650	\$98,328	\$98,328	\$54,678

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

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

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

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

  
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 Douglas B. Roberts  
 Chairperson



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

Docket Number: **154-13-0567**  
**OTTAWA COUNTY**  
**CROCKERY 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:	70-57-14-112-530	Property Owner:	J & B METAL FAB
Classification:	PERSONAL-IFT		dba PRECISION ENGINEERING & MFG.
County:	OTTAWA COUNTY		16913 POWER DRIVE
Assessment Unit:	CROCKERY TWP.	Assessing Officer / Equalization Director:	NUNICA, MI 49448
School District:	SPRING LAKE		MELISSA J. KOSTER, ASSR.
			17431 112TH AVENUE, BOX 186
			NUNICA, MI 49448

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$165,100	\$165,100	\$165,100
<b>TAXABLE VALUE</b>				
2013	\$0	\$165,100	\$165,100	\$165,100

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: **154-13-0568**  
**OTTAWA COUNTY**  
**CROCKERY 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:	70-55-14-112-530	Property Owner:	J & B METAL FAB
Classification:	REAL		dba PRECISION ENGINEERING & MFG.
County:	OTTAWA COUNTY		16913 POWER DRIVE
Assessment Unit:	CROCKERY TWP.	Assessing Officer / Equalization Director:	NUNICA, MI 49448
			MELISSA J. KOSTER, ASSR.
School District:	SPRING LAKE		17431 112TH AVENUE, BOX 186
			NUNICA, MI 49448

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$31,100	\$31,100	\$31,100
<b>TAXABLE VALUE</b>				
2013	\$0	\$31,100	\$31,100	\$31,100

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: **154-13-0569**  
**ROSCOMMON COUNTY**  
**HIGGINS 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:	72-055-900-438-0000	Property Owner:	TIMEPAYMENT CORPORATION
Classification:	PERSONAL		c/o TAX DEPARTMENT
County:	ROSCOMMON COUNTY		16 NEW ENGLAND EXECUTIVE PARK
Assessment Unit:	HIGGINS TWP.	Assessing Officer / Equalization Director:	BURLINGTON, MA 01803
			CHRISTIE A. VERLAC, ASSR.
School District:	ROSCOMMON		P.O. BOX 576
			ROSCOMMON, MI 48653

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$3,020	\$3,020	\$3,020
<b>TAXABLE VALUE</b>				
2013	\$0	\$3,020	\$3,020	\$3,020

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

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

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

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



Douglas B. Roberts  
Chairperson



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

Docket Number: **154-13-0619**  
**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:	09-90-00-080-311	Property Owner:	DUO SECURITY, INC.
Classification:	PERSONAL		SUITE 1
County:	WASHTENAW COUNTY		617 DETROIT ST.
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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$11,300	\$11,300	\$11,300
<b>TAXABLE VALUE</b>				
2013	\$0	\$11,300	\$11,300	\$11,300

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.

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Douglas B. Roberts  
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