

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 April 9, 2013**

Docket Number: **154-12-1378**
BARRY COUNTY
THORNAPPLE TWP.

The State Tax Commission, at a meeting held on April 8, 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:	08-14-011-035-65	Property Owner:	ROBERT L. BRONSON
Classification:	REAL		8395 HIDDEN DRIVE
County:	BARRY COUNTY		MIDDLEVILLE, MI 49333
Assessment Unit:	THORNAPPLE TWP.	Assessing Officer / Equalization Director:	DANIEL R. SCHEUERMAN, ASSR.
School District:	THORNAPPLE-KELLOGG		10472 RIVER BLUFF TRAIL
			ZEELAND, MI 49464

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$18,100	\$37,000	\$37,000	\$18,900
2011	\$17,800	\$35,500	\$35,500	\$17,700
2012	\$17,800	\$34,600	\$34,600	\$16,800
TAXABLE VALUE				
2010	\$14,851	\$33,751	\$33,751	\$18,900
2011	\$15,103	\$34,324	\$34,324	\$19,221
2012	\$15,510	\$34,600	\$34,600	\$19,090

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-0788**
BERRIEN COUNTY
COLOMA TWP.

The State Tax Commission, at a meeting held on April 8, 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:	08-0003-0006-15-3	Property Owner:	THREE B LLC
Classification:	REAL		PO BOX 367
County:	BERRIEN COUNTY		COLOMA, MI 49038
Assessment Unit:	COLOMA TWP.	Assessing Officer / Equalization Director:	KEVIN L. KUTSCHER, ASSR.
School District:	COLOMA		4919 PAW PAW LAKE ROAD
			COLOMA, MI 49038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$15,700	\$57,100	\$57,100	\$41,400
2011	\$14,800	\$71,200	\$71,200	\$56,400
2012	\$107,700	\$107,700	\$107,700	\$0
TAXABLE VALUE				
2010	\$15,700	\$57,100	\$57,100	\$41,400
2011	\$14,800	\$71,200	\$71,200	\$56,400
2012	\$15,199	\$73,122	\$73,122	\$57,923

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1164**
BRANCH COUNTY
QUINCY TWP.

The State Tax Commission, at a meeting held on April 8, 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:	080-900-012-105-00	Property Owner:	COUNTY CARE INC.
Classification:	PERSONAL		C/O JAMES TINERVIA
County:	BRANCH COUNTY		552 N. BRIGGS ROAD
Assessment Unit:	QUINCY TWP.	Assessing Officer / Equalization Director:	QUINCY, MI 49082
School District:	QUINCY		ERICA D. EWERS, ASSR.
			1048 CAMPBELL ROAD
			QUINCY, MI 49082

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2010	\$0	\$15,763	\$15,763	\$15,763
2011	\$0	\$15,872	\$15,872	\$15,872
2012	\$0	\$16,134	\$16,134	\$16,134
TAXABLE VALUE				
2010	\$0	\$15,763	\$15,763	\$15,763
2011	\$0	\$15,872	\$15,872	\$15,872
2012	\$0	\$16,134	\$16,134	\$16,134

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-0713**
EATON COUNTY
EATON RAPIDS TWP.

The State Tax Commission, at a meeting held on April 8, 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:	160-090-005-010-00	Property Owner:	OMIMEX ENERGY INC.
Classification:	PERSONAL		C/O JUSTIN LIVINGSTON, K E ANDREWS
County:	EATON COUNTY		1900 DALROCK ROAD
Assessment Unit:	EATON RAPIDS TWP.	Assessing Officer / Equalization Director:	ROWLETT, TX 75088
School District:	EATON RAPIDS		WAYNE M. GRIFFITH, ASSR.
			11660 BELL OAK ROAD
			WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$7,300	\$25,300	\$25,300	\$18,000
2010	\$7,300	\$25,300	\$25,300	\$18,000
2011	\$8,345	\$25,300	\$25,300	\$16,955
TAXABLE VALUE				
2009	\$7,300	\$25,300	\$25,300	\$18,000
2010	\$7,300	\$25,300	\$25,300	\$18,000
2011	\$8,345	\$25,300	\$25,300	\$16,955

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-0714**
EATON COUNTY
EATON RAPIDS TWP.

The State Tax Commission, at a meeting held on April 8, 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:	160-090-005-005-00	Property Owner:	OMIMEX ENERGY INC.
Classification:	PERSONAL		C/O JUSTIN LIVINGSTON, K E ANDREWS
County:	EATON COUNTY		1900 DALROCK ROAD
Assessment Unit:	EATON RAPIDS TWP.	Assessing Officer / Equalization Director:	ROWLETT, TX 75088
School District:	EATON RAPIDS		WAYNE M. GRIFFITH, ASSR.
			11660 BELL OAK ROAD
			WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$8,300	\$28,950	\$28,950	\$20,650
2010	\$8,300	\$28,950	\$28,950	\$20,650
2011	\$7,276	\$28,950	\$28,950	\$21,674
TAXABLE VALUE				
2009	\$8,300	\$28,950	\$28,950	\$20,650
2010	\$8,300	\$28,950	\$28,950	\$20,650
2011	\$7,276	\$28,950	\$28,950	\$21,674

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-0428**
EATON COUNTY
HAMLIN TWP.

The State Tax Commission, at a meeting held on April 8, 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:	040-090-005-010-00	Property Owner:	OMIMEX ENERGY INC.
Classification:	PERSONAL		1900 DALROCK ROAD
County:	EATON COUNTY		ROWLETT, TX 75088
Assessment Unit:	HAMLIN TWP.	Assessing Officer / Equalization Director:	SANDRA K. OSBORN, ASSR.
School District:	EATON RAPIDS		414 S. COCHRAN AVENUE
			CHARLOTTE, MI 48813

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2009	\$7,300	\$25,300	\$25,300	\$18,000
2010	\$7,300	\$25,300	\$25,300	\$18,000
2011	\$8,345	\$25,300	\$25,300	\$16,955
TAXABLE VALUE				
2009	\$7,300	\$25,300	\$25,300	\$18,000
2010	\$7,300	\$25,300	\$25,300	\$18,000
2011	\$8,345	\$25,300	\$25,300	\$16,955

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-0429**
EATON COUNTY
HAMLIN TWP.

The State Tax Commission, at a meeting held on April 8, 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:	040-090-005-005-00	Property Owner:	OMIMEX ENERGY INC.
Classification:	PERSONAL		1900 DALROCK ROAD
County:	EATON COUNTY		ROWLETT, TX 75088
Assessment Unit:	HAMLIN TWP.	Assessing Officer / Equalization Director:	SANDRA K. OSBORN, ASSR.
School District:	EATON RAPIDS		414 S. COCHRAN AVENUE
			CHARLOTTE, MI 48813

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$8,300	\$28,950	\$28,950	\$20,650
2010	\$8,300	\$28,950	\$28,950	\$20,650
2011	\$7,276	\$28,950	\$28,950	\$21,674
TAXABLE VALUE				
2009	\$8,300	\$28,950	\$28,950	\$20,650
2010	\$8,300	\$28,950	\$28,950	\$20,650
2011	\$7,276	\$28,950	\$28,950	\$21,674

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1379**
GENESEE COUNTY
DAVISON TWP.

The State Tax Commission, at a meeting held on April 8, 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:	05-80-910-238	Property Owner:	ALLURE DAY SPA
Classification:	PERSONAL		9014 DAVISON ROAD
County:	GENESEE COUNTY		DAVISON, MI 48423
Assessment Unit:	DAVISON TWP.	Assessing Officer / Equalization Director:	KIM M. NICKERSON, ASSR.
School District:	DAVISON		1280 N. IRISH ROAD
			DAVISON, MI 48423

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$2,500	\$9,600	\$9,600	\$7,100
TAXABLE VALUE				
2012	\$2,500	\$9,600	\$9,600	\$7,100

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 April 9, 2013**

Docket Number: **154-12-1380**
GENESEE COUNTY
DAVISON TWP.

The State Tax Commission, at a meeting held on April 8, 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: 05-81-512-202 Classification: PERSONAL County: GENESEE COUNTY Assessment Unit: DAVISON TWP. School District: DAVISON</p>	<p>Property Owner: JARRET SWANK 1087 S. STATE RD. DAVISON, MI 48423 Assessing Officer / Equalization Director: KIM M. NICKERSON, ASSR. 1280 N. IRISH ROAD DAVISON, MI 48423</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$3,300	\$4,000	\$4,000	\$700
2011	\$3,300	\$12,500	\$12,500	\$9,200
2012	\$3,300	\$10,900	\$10,900	\$7,600
TAXABLE VALUE				
2010	\$3,300	\$4,000	\$4,000	\$700
2011	\$3,300	\$12,500	\$12,500	\$9,200
2012	\$3,300	\$10,900	\$10,900	\$7,600

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 April 9, 2013**

Docket Number: **154-12-1112**
GENESEE COUNTY
FOREST TWP.

The State Tax Commission, at a meeting held on April 8, 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: 09-85-005-012
Classification: PERSONAL
County: GENESEE COUNTY
Assessment Unit: FOREST TWP.

School District: LAKEVILLE

Property Owner:
GE EQUIPMENT SMALL TICKET LLC
ATTN: PROP TAX COMPLIANCE
P. O. BOX 3649
DANBURY, CT 06813-3649
Assessing Officer / Equalization Director:
THOMAS C. VALENTINE, ASSR.
130 E. MAIN STREET
OTISVILLE, MI 48463

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$7,200	\$7,200	\$7,200
 TAXABLE VALUE				
2012	\$0	\$7,200	\$7,200	\$7,200

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 April 9, 2013**

Docket Number: **154-12-1169**
GRAND TRAVERSE COUNTY
EAST BAY TWP.

The State Tax Commission, at a meeting held on April 8, 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:	28-03-900-005-92	Property Owner:	CORWIN SMART CLIP
Classification:	PERSONAL		3713 5 MILE ROAD
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49686
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$1,120	\$1,120	\$1,120
TAXABLE VALUE				
2012	\$0	\$1,120	\$1,120	\$1,120

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 April 9, 2013**

Docket Number: **154-12-1170**
GRAND TRAVERSE COUNTY
EAST BAY TWP.

The State Tax Commission, at a meeting held on April 8, 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:	28-03-900-005-67	Property Owner:	DAYDREAMER CHARTER SERVICE LLC
Classification:	PERSONAL		930 AVENUE B
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49686
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$3,170	\$3,170	\$3,170
TAXABLE VALUE				
2012	\$0	\$3,170	\$3,170	\$3,170

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 April 9, 2013**

Docket Number: **154-12-1172**
GRAND TRAVERSE COUNTY
EAST BAY TWP.

The State Tax Commission, at a meeting held on April 8, 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:	28-03-900-005-82	Property Owner:	EAST BAY FRAMING INC.
Classification:	PERSONAL		1396 RICHMAN COURT
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49696
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$1,970	\$1,970	\$1,970
TAXABLE VALUE				
2012	\$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



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1174**
GRAND TRAVERSE COUNTY
EAST BAY TWP.

The State Tax Commission, at a meeting held on April 8, 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:	28-03-900-005-90	Property Owner:	KEN WEAVER INC.
Classification:	PERSONAL		633 PENINSULA TRAIL
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49686
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$3,300	\$3,300	\$3,300
TAXABLE VALUE				
2012	\$0	\$3,300	\$3,300	\$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 April 9, 2013**

Docket Number: **154-12-1175**
GRAND TRAVERSE COUNTY
EAST BAY TWP.

The State Tax Commission, at a meeting held on April 8, 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:	28-03-900-005-99	Property Owner:	PRIME TIME FISHING CHARTERS
Classification:	PERSONAL		1637 YELLOW BIRCH LANE
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49696
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$8,220	\$8,220	\$8,220
TAXABLE VALUE				
2012	\$0	\$8,220	\$8,220	\$8,220

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1179**
GRAND TRAVERSE COUNTY
EAST BAY TWP.

The State Tax Commission, at a meeting held on April 8, 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:	28-03-900-554-00	Property Owner:	TRIM TECH OF TRAVERSE CITY
Classification:	PERSONAL		3635 PROUTY ROAD
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49686
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$1,420	\$1,420	\$1,420
TAXABLE VALUE				
2012	\$0	\$1,420	\$1,420	\$1,420

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1180**
GRAND TRAVERSE COUNTY
EAST BAY TWP.

The State Tax Commission, at a meeting held on April 8, 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:	28-03-900-006-07	Property Owner:	VJ SUBCONTRACTING
Classification:	PERSONAL		2333 WHITETAIL DRIVE
County:	GRAND TRAVERSE COUNTY		TRAVERSE CITY, MI 49696
Assessment Unit:	EAST BAY TWP.	Assessing Officer / Equalization Director:	ROBERT O. VANDERMARK, ASSR.
School District:	TRAVERSE CITY		400 BOARDMAN AVENUE
			TRAVERSE CITY, MI 49684

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$5,210	\$5,210	\$5,210
TAXABLE VALUE				
2012	\$0	\$5,210	\$5,210	\$5,210

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1220**
INGHAM COUNTY
CITY OF EAST LANSING

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-20-90-50-621-200
Classification: PERSONAL
County: INGHAM COUNTY
Assessment Unit: CITY OF EAST LANSING

School District: EAST LANSING

Property Owner:
OCE FINANCIAL SERVICES INC.
5600 BROKEN SOUND BLVD.
BOCA RATON, FL 33487

Assessing Officer / Equalization Director:
DAVID C. LEE, ASSR.
410 ABBOTT ROAD ROOM 109
EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$800	\$800	\$800
TAXABLE VALUE				
2012	\$0	\$800	\$800	\$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 April 9, 2013**

Docket Number: **154-12-1181**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-91-529-834	Property Owner:	CIT TECHNOLOGY FINANCING SVS. INC.
Classification:	PERSONAL		C/O THOMSON REUTERS
County:	INGHAM COUNTY		PO BOX 460709
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	HOUSTON, TX 77056
School District:	EAST LANSING		DAVID C. LEE, ASSR.
			5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$5,700	\$5,700	\$5,700
TAXABLE VALUE				
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 April 9, 2013**

Docket Number: **154-12-1183**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-92-275-525	Property Owner:	CIT COMMUNICATIONS FINANCE CORP.
Classification:	PERSONAL		C/O THOMSON REUTERS
County:	INGHAM COUNTY		PO BOX 460709
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	HOUSTON, TX 77056
School District:	HASLETT		DAVID C. LEE, ASSR.
			5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$2,200	\$2,200	\$2,200
TAXABLE VALUE				
2012	\$0	\$2,200	\$2,200	\$2,200

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1185**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-623	Property Owner:	CIT COMMUNICATIONS FINANCE CORP.
Classification:	PERSONAL		C/O THOMSON REUTERS
County:	INGHAM COUNTY		PO BOX 460709
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	HOUSTON, TX 77056
School District:	OKEMOS		DAVID C. LEE, ASSR.
			5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$3,100	\$3,100	\$3,100
TAXABLE VALUE				
2012	\$0	\$3,100	\$3,100	\$3,100

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 April 9, 2013**

Docket Number: **154-12-1186**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-622	Property Owner:	CIT FINANCIAL LLC
Classification:	PERSONAL		C/O THOMSON REUTERS
County:	INGHAM COUNTY		PO BOX 460709
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	HOUSTON, TX 77056
School District:	OKEMOS		DAVID C. LEE, ASSR.
			5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$2,400	\$2,400	\$2,400
TAXABLE VALUE				
2012	\$0	\$2,400	\$2,400	\$2,400

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1187**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-626	Property Owner:	GE CAPITAL INFO TECH SOLUTIONS INC.
Classification:	PERSONAL		ATTN: PROPERTY TAX COMP.
County:	INGHAM COUNTY		PO BOX 3649
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DANBURY, CT 06813-3649
School District:	OKEMOS		DAVID C. LEE, ASSR.
			5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$18,600	\$18,600	\$18,600
TAXABLE VALUE				
2012	\$0	\$18,600	\$18,600	\$18,600

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1190**
INGHAM COUNTY
MERIDIAN CHARTER TWP.

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-529-624	Property Owner:	WOLVERINE FIRE PROTECTION CO.
Classification:	PERSONAL		PO BOX 219
County:	INGHAM COUNTY		MT. MORRIS, MI 48458
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$1,800	\$1,800	\$1,800
TAXABLE VALUE				
2012	\$0	\$1,800	\$1,800	\$1,800

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).

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Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1191**
IOSCO COUNTY
CITY OF TAWAS CITY

The State Tax Commission, at a meeting held on April 8, 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:	133-900-000-057-00	Property Owner:	EVERGREEN HOLDINGS GROUP LLC
Classification:	PERSONAL		7620 N. OSCEOLA AVENUE
County:	IOSCO COUNTY		NILES, IL 60714
Assessment Unit:	CITY OF TAWAS CITY	Assessing Officer / Equalization Director:	SANDRA K. SMITH, ASSR.
School District:	TAWAS		P.O. BOX 568
			TAWAS CITY, MI 48764-0568

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$200	\$0	\$0	(\$200)
TAXABLE VALUE				
2012	\$200	\$0	\$0	(\$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 April 9, 2013**

Docket Number: **154-12-1307**
KENT COUNTY
ALGOMA TWP.

The State Tax Commission, at a meeting held on April 8, 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:	41-50-12-020-622	Property Owner:	BURGER KING
Classification:	PERSONAL		4705 14 MILE ROAD NE
County:	KENT COUNTY		ROCKFORD, MI 49341
Assessment Unit:	ALGOMA TWP.	Assessing Officer / Equalization Director:	JASON R. ROSENZWEIG, ASSR.
School District:	ROCKFORD		10531 ALGOMA AVENUE
			ROCKFORD, MI 49341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$50,000	\$0	\$0	(\$50,000)
TAXABLE VALUE				
2011	\$50,000	\$0	\$0	(\$50,000)

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 April 9, 2013**

Docket Number: **154-12-1075**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on April 8, 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: 41-02-65-314-300
Classification: PERSONAL
County: KENT COUNTY
Assessment Unit: CITY OF GRAND RAPIDS

School District: GRAND RAPIDS

Property Owner:
MASONIC TEMPLE ASSOC. OF
GRAND RAPIDS MI
233 E. FULTON STREET
GRAND RAPIDS, MI 49503
Assessing Officer / Equalization Director:
SCOTT A. ENGERSON, ASSR.
300 MONROE AVENUE N.W.
GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$27,200	\$32,000	\$32,000	\$4,800
2011	\$30,400	\$34,600	\$34,600	\$4,200
2012	\$37,900	\$42,700	\$42,700	\$4,800
TAXABLE VALUE				
2010	\$27,200	\$32,000	\$32,000	\$4,800
2011	\$30,400	\$34,600	\$34,600	\$4,200
2012	\$37,900	\$42,700	\$42,700	\$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 April 9, 2013**

Docket Number: **154-12-1192**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on April 8, 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:	41-50-86-022-433	Property Owner:	BIOTRONIC GREAT LAKES LLC
Classification:	PERSONAL		812 AVIS DRIVE
County:	KENT COUNTY		ANN ARBOR, MI 48108
Assessment Unit:	CITY OF WALKER	Assessing Officer / Equalization Director:	KELLY A. SMITH, ASSR.
School District:	GRANDVILLE		4243 REMEMBRANCE ROAD N.W.
			WALKER, MI 49544

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$21,400	\$25,100	\$25,100	\$3,700

TAXABLE VALUE				
2012	\$21,400	\$25,100	\$25,100	\$3,700

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 April 9, 2013**

Docket Number: **154-12-1193**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on April 8, 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:	41-50-86-021-496	Property Owner:	ADVENT REHABILITATION LLC
Classification:	PERSONAL		607 DEWEY AVE. NW, STE. 300
County:	KENT COUNTY		GRAND RAPIDS, MI 49504-7335
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$8,800	\$6,000	\$6,000	(\$2,800)
TAXABLE VALUE				
2012	\$8,800	\$6,000	\$6,000	(\$2,800)

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 April 9, 2013**

Docket Number: **154-12-1194**
KENT COUNTY
CITY OF WALKER

The State Tax Commission, at a meeting held on April 8, 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:	41-50-86-022-661	Property Owner:	OCE FINANCIAL SERVICES INC.
Classification:	PERSONAL		5600 BROKEN SOUND BLVD.
County:	KENT COUNTY		BOCA RATON, FL 33487
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$2,000	\$6,000	\$6,000	\$4,000
TAXABLE VALUE				
2012	\$2,000	\$6,000	\$6,000	\$4,000

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1287**
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-03-204-079	Property Owner:	LEE BURG Y 3601 COUNTRY CLUB DRIVE ST. CLAIR SHORES, MI 48082
Classification:	REAL	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR. 27600 JEFFERSON CIRCLE DRIVE ST. CLAIR SHORES, MI 48081
County:	MACOMB COUNTY		
Assessment Unit:	CITY OF ST. CLAIR SHORES		
School District:	LAKESHORE		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$28,700	\$25,000	\$25,000	(\$3,700)
TAXABLE VALUE				
2012	\$28,700	\$25,000	\$25,000	(\$3,700)

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 April 9, 2013**

Docket Number: **154-12-1288**
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-03-204-061	Property Owner:	DAVID & CAROLYN LUKASH
Classification:	REAL		3501 COUNTRY CLUB DRIVE
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$44,000	\$39,100	\$39,100	(\$4,900)
2011	\$34,700	\$30,600	\$30,600	(\$4,100)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)
TAXABLE VALUE				
2010	\$44,000	\$39,100	\$39,100	(\$4,900)
2011	\$34,700	\$30,600	\$30,600	(\$4,100)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)

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 April 9, 2013**

Docket Number: **154-12-1290**
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-03-204-043	Property Owner:	JASON WYDRA
Classification:	REAL		3401 COUNTRY CLUB DRIVE
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$44,000	\$39,100	\$39,100	(\$4,900)
2011	\$34,700	\$30,600	\$30,600	(\$4,100)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)
TAXABLE VALUE				
2010	\$44,000	\$39,100	\$39,100	(\$4,900)
2011	\$34,700	\$30,600	\$30,600	(\$4,100)
2012	\$28,700	\$25,000	\$25,000	(\$3,700)

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 April 9, 2013**

Docket Number: **154-12-1312**
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on April 8, 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:	30-02-430-000	Property Owner:	HALLS NURSERY
Classification:	PERSONAL		24300 HARPER
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48080
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKEVIEW		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$8,100	\$2,400	\$2,400	(\$5,700)
TAXABLE VALUE				
2012	\$8,100	\$2,400	\$2,400	(\$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 April 9, 2013**

Docket Number: **154-12-1392**
MACOMB COUNTY
CITY OF ST. CLAIR SHORES

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	14-03-228-036	Property Owner:	KELLY ZATKOFF
Classification:	REAL		33124 ROBESON
County:	MACOMB COUNTY		ST. CLAIR SHORES, MI 48082
Assessment Unit:	CITY OF ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA, ASSR.
School District:	LAKESHORE		27600 JEFFERSON CIRCLE DRIVE
			ST. CLAIR SHORES, MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$64,900	\$62,600	\$62,600	(\$2,300)
2011	\$55,200	\$53,300	\$53,300	(\$1,900)
TAXABLE VALUE				
2010	\$64,900	\$62,600	\$62,600	(\$2,300)
2011	\$55,200	\$53,300	\$53,300	(\$1,900)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1393**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on April 8, 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:	99-06-865-504	Property Owner:	BUSCEMIS OF 12 MILE
Classification:	PERSONAL		5325 E. 12 MILE ROAD
County:	MACOMB COUNTY		WARREN, MI 48092-4633
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				
2012	\$25,000	\$41,523	\$41,523	\$16,523
TAXABLE VALUE				
2012	\$25,000	\$41,523	\$41,523	\$16,523

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

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

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

This order may be appealed to the Michigan 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 April 25, 2013

Docket Number: 154-12-1394
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on April 8, 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:	99-06-863-890	Property Owner:	KEVIN J. GAFFNEY, MD., PC
Classification:	PERSONAL		C/O GLASSER & ASSOCIATES, PC
County:	MACOMB COUNTY		30000 NORTHWESTERN HIGHWAY
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)
ASSESSED VALUE				
2010	\$19,744	\$49,050	\$49,050	\$29,306
2011	\$23,541	\$43,850	\$43,850	\$20,309
2012	\$30,000	\$39,400	\$39,400	\$9,400
TAXABLE VALUE				
2010	\$19,744	\$49,050	\$49,050	\$29,306
2011	\$23,541	\$43,850	\$43,850	\$20,309
2012	\$30,000	\$39,400	\$39,400	\$9,400

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

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

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

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

Reason for Amendment :
The State Tax Commission determined to approve the change in the Original Assessed Value for the 2010 tax year.

Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1395**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on April 8, 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:	99-06-932-960	Property Owner:	IMPULSE MONITORING, INC.
Classification:	PERSONAL		10420 LITTLE PATUXENT PARKWAY
County:	MACOMB COUNTY		20 CORPORATE ST., STE 250
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	COLUMBIA, MD 21044
			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				
2012	\$0	\$3,133	\$3,133	\$3,133
TAXABLE VALUE				
2012	\$0	\$3,133	\$3,133	\$3,133

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1396**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on April 8, 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:	99-06-902-820	Property Owner:	MICHIGAN SURGERY SPECIALISTS, PC
Classification:	PERSONAL		d/b/a LIFE SCAN EQUIPMENT
County:	MACOMB COUNTY		11012 13 MILE ROAD, SUITE 112
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	WARREN, MI 48093
School District:	WARREN CONSOLIDATED		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				
2010	\$452,697	\$505,750	\$505,750	\$53,053
2011	\$500,000	\$513,850	\$513,850	\$13,850
TAXABLE VALUE				
2010	\$452,697	\$505,750	\$505,750	\$53,053
2011	\$500,000	\$513,850	\$513,850	\$13,850

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



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1285**
MACOMB COUNTY
CLINTON TWP.

The State Tax Commission, at a meeting held on April 8, 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: 16-11-99-013-403
Classification: REAL-IFT
County: MACOMB COUNTY
Assessment Unit: CLINTON TWP.

School District: L'ANSE CREUSE

Property Owner:
STATE SCREW PRODUCTIONS INC
44605 MACOMB INDUSTRIAL DRIVE
CLINTON TOWNSHIP, MI 48071

Assessing Officer / Equalization Director:
JAMES H. ELROD, ASSR.
40700 ROMEO PLANK ROAD
CLINTON TWP, MI 48038

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2010	\$0	\$127,300	\$127,300	\$127,300
2011	\$0	\$120,800	\$120,800	\$120,800
2012	\$0	\$108,200	\$108,200	\$108,200
TAXABLE VALUE				
2010	\$0	\$127,300	\$127,300	\$127,300
2011	\$0	\$120,800	\$120,800	\$120,800
2012	\$0	\$108,200	\$108,200	\$108,200

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 April 9, 2013**

Docket Number: **154-12-1286**
MACOMB COUNTY
MACOMB TWP.

The State Tax Commission, at a meeting held on April 8, 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:	09-65-22000-1	Property Owner:	KAF RAM'S HORN OF MACOMB, INC
Classification:	PERSONAL		22000 23 MILE ROAD
County:	MACOMB COUNTY		MACOMB, MI 48044
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	DANIEL P. HICKEY, ASSR.
School District:	CHIPPEWA VALLEY		54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$95,990	\$169,720	\$169,720	\$73,730
2011	\$86,430	\$151,650	\$151,650	\$65,220
2012	\$77,480	\$136,660	\$136,660	\$59,180
TAXABLE VALUE				
2010	\$95,990	\$169,720	\$169,720	\$73,730
2011	\$86,430	\$151,650	\$151,650	\$65,220
2012	\$77,480	\$136,660	\$136,660	\$59,180

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-10-1707**
MANISTEE COUNTY
CITY OF MANISTEE

The State Tax Commission, at a meeting held on April 8, 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:	51-51-290-011-00	Property Owner:	AZTEC PRODUCING CO. INC.
Classification:	PERSONAL		3312 12TH STREET
County:	MANISTEE COUNTY		WAYLAND, MI 49348
Assessment Unit:	CITY OF MANISTEE	Assessing Officer / Equalization Director:	JULIE A. BEARDSLEE, ASSR.
School District:	MANISTEE		CITY HALL, 70 MAPLE ST.
			MANISTEE, MI 49660

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$59,100	\$53,350	\$53,350	(\$5,750)
2009	\$59,100	\$52,800	\$52,800	(\$6,300)
2010	\$59,100	\$53,050	\$53,050	(\$6,050)
2011	\$59,100	\$53,100	\$53,100	(\$6,000)
TAXABLE VALUE				
2008	\$59,100	\$53,350	\$53,350	(\$5,750)
2009	\$59,100	\$52,800	\$52,800	(\$6,300)
2010	\$59,100	\$53,050	\$53,050	(\$6,050)
2011	\$59,100	\$53,100	\$53,100	(\$6,000)

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 April 9, 2013**

Docket Number: **154-10-1708**
MANISTEE COUNTY
CITY OF MANISTEE

The State Tax Commission, at a meeting held on April 8, 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:	51-51-190-063-00	Property Owner:	AZTEC PRODUCING CO. INC.
Classification:	PERSONAL		3312 12TH STREET
County:	MANISTEE COUNTY		WAYLAND, MI 49348
Assessment Unit:	CITY OF MANISTEE	Assessing Officer / Equalization Director:	JULIE A. BEARDSLEE, ASSR.
School District:	MANISTEE		CITY HALL, 70 MAPLE ST.
			MANISTEE, MI 49660

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$51,800	\$87,600	\$87,600	\$35,800
2009	\$51,800	\$99,800	\$99,800	\$48,000
2010	\$51,800	\$96,700	\$96,700	\$44,900
2011	\$51,800	\$89,350	\$89,350	\$37,550
TAXABLE VALUE				
2008	\$51,800	\$87,600	\$87,600	\$35,800
2009	\$51,800	\$99,800	\$99,800	\$48,000
2010	\$51,800	\$96,700	\$96,700	\$44,900
2011	\$51,800	\$89,350	\$89,350	\$37,550

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 April 9, 2013**

Docket Number: **154-10-1710**
MANISTEE COUNTY
CITY OF MANISTEE

The State Tax Commission, at a meeting held on April 8, 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:	51-51-190-016-00	Property Owner:	AZTEC PRODUCING CO. INC.
Classification:	PERSONAL		3312 12TH STREET
County:	MANISTEE COUNTY		WAYLAND, MI 49348
Assessment Unit:	CITY OF MANISTEE	Assessing Officer / Equalization Director:	JULIE A. BEARDSLEE, ASSR.
School District:	MANISTEE		CITY HALL, 70 MAPLE ST.
			MANISTEE, MI 49660

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2008	\$55,000	\$61,400	\$61,400	\$6,400
2009	\$55,000	\$56,400	\$56,400	\$1,400
2010	\$55,000	\$52,200	\$52,200	(\$2,800)
2011	\$55,000	\$48,650	\$48,650	(\$6,350)
TAXABLE VALUE				
2008	\$55,000	\$61,400	\$61,400	\$6,400
2009	\$55,000	\$56,400	\$56,400	\$1,400
2010	\$55,000	\$52,200	\$52,200	(\$2,800)
2011	\$55,000	\$48,650	\$48,650	(\$6,350)

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 April 9, 2013**

Docket Number: **154-12-1398**
MONROE COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on April 8, 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:	58-02-800-780-06	Property Owner:	BEDFORD CHILD & DEVELOPMENT CENTER
Classification:	PERSONAL		1619 W. STERNS ROAD
County:	MONROE COUNTY		TEMPERANCE, MI 48182
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	CHRISTOPHER R. RENIUS, ASSR.
School District:	BEDFORD		8100 JACKMAN
			TEMPERANCE, MI 48182

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$2,508	\$37,982	\$37,982	\$35,474
TAXABLE VALUE				
2012	\$2,508	\$37,982	\$37,982	\$35,474

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1399**
MONROE COUNTY
BEDFORD TWP.

The State Tax Commission, at a meeting held on April 8, 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:	58-02-802-049-01	Property Owner:	FAMILY VIDEO MOVIE CLUB INC
Classification:	PERSONAL		1022 E. ADAMS STREET
County:	MONROE COUNTY		SPRINGFIELD, IL 62703-1028
Assessment Unit:	BEDFORD TWP.	Assessing Officer / Equalization Director:	CHRISTOPHER R. RENIUS, ASSR.
School District:	BEDFORD		8100 JACKMAN
			TEMPERANCE, MI 48182

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$9,888	\$14,150	\$14,150	\$4,262
TAXABLE VALUE				
2012	\$9,888	\$14,150	\$14,150	\$4,262

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1212**
MONROE COUNTY
CITY OF MONROE

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	58-55-69-00525-000	Property Owner:	LARRY DOTSON
Classification:	REAL		122 W. VINE STREET
County:	MONROE COUNTY		MONROE, MI 48162
Assessment Unit:	CITY OF MONROE	Assessing Officer / Equalization Director:	SAMUEL J. GUICH, ASSR.
School District:	MONROE		120 E. FIRST STREET
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$45,130	\$49,790	\$49,790	\$4,660
2011	\$42,780	\$47,020	\$47,020	\$4,240
2012	\$40,310	\$44,600	\$44,600	\$4,290
TAXABLE VALUE				
2010	\$36,930	\$42,070	\$42,070	\$5,140
2011	\$37,550	\$42,780	\$42,780	\$5,230
2012	\$38,560	\$43,940	\$43,940	\$5,380

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1329**
MONROE COUNTY
CITY OF MONROE

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	58-55-49-00803-010	Property Owner:	RODNEY HARRIS
Classification:	REAL		5359 BROOKSHIRE DRIVE
County:	MONROE COUNTY		MONROE, MI 48161
Assessment Unit:	CITY OF MONROE	Assessing Officer / Equalization Director:	SAMUEL J. GUICH, ASSR.
School District:	MONROE		120 E. FIRST STREET
			MONROE, MI 48161

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$8,220	\$10,450	\$10,450	\$2,230
2011	\$8,220	\$10,300	\$10,300	\$2,080
2012	\$6,590	\$8,480	\$8,480	\$1,890
TAXABLE VALUE				
2010	\$8,220	\$10,450	\$10,450	\$2,230
2011	\$8,220	\$10,300	\$10,300	\$2,080
2012	\$6,590	\$8,480	\$8,480	\$1,890

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 April 9, 2013**

Docket Number: **154-11-2186**
MONTCALM COUNTY
EUREKA TWP.

The State Tax Commission, at a meeting held on April 8, 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:	59-008-031-011-03	Property Owner:	H. M. GERMAN TRUST
Classification:	REAL		HARRY GERMAN TRUSTEE
County:	MONTCALM COUNTY		11724 S. JOHNSON
Assessment Unit:	EUREKA TWP.	Assessing Officer / Equalization Director:	GREENVILLE, MI 48838
School District:	GREENVILLE		LINDA K. MILLER, ASSR.
			6731 E. KICKLAND ROAD
			CARSON CITY, MI 48811

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$75,500	\$75,300	\$75,300	(\$200)
2010	\$67,000	\$66,800	\$66,800	(\$200)
2011	\$60,200	\$61,200	\$61,200	\$1,000
TAXABLE VALUE				
2009	\$51,697	\$51,560	\$51,560	(\$137)
2010	\$51,405	\$51,271	\$51,271	(\$134)
2011	\$52,278	\$52,142	\$52,142	(\$136)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-11-2187**
MONTCALM COUNTY
EUREKA TWP.

The State Tax Commission, at a meeting held on April 8, 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:	008-031-010-12	Property Owner:	DALE A. GERMAN
Classification:	REAL		11898 S. COUNTY LINE ROAD
County:	MONTCALM COUNTY		GREENVILLE, MI 48838
Assessment Unit:	EUREKA TWP.	Assessing Officer / Equalization Director:	LINDA K. MILLER, ASSR.
School District:	GREENVILLE		6731 E. KICKLAND ROAD
			CARSON CITY, MI 48811

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$107,800	\$106,100	\$106,100	(\$1,700)
2010	\$101,100	\$99,400	\$99,400	(\$1,700)
2011	\$81,300	\$81,800	\$81,800	\$500
TAXABLE VALUE				
2009	\$107,800	\$106,100	\$106,100	(\$1,700)
2010	\$101,100	\$99,400	\$99,400	(\$1,700)
2011	\$81,300	\$81,800	\$81,800	\$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 April 9, 2013**

Docket Number: **154-11-2188**
MONTCALM COUNTY
EUREKA TWP.

The State Tax Commission, at a meeting held on April 8, 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:	59-008-031-009-21	Property Owner:	DOUGLAS GERMAN
Classification:	REAL		11600 JOHNSON ROAD
County:	MONTCALM COUNTY		GREENVILLE, MI 48838
Assessment Unit:	EUREKA TWP.	Assessing Officer / Equalization Director:	LINDA K. MILLER, ASSR.
School District:	GREENVILLE		6731 E. KICKLAND ROAD
			CARSON CITY, MI 48811

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2009	\$92,900	\$92,100	\$92,100	(\$800)
2010	\$83,600	\$83,200	\$83,200	(\$400)
2011	\$77,400	\$78,200	\$78,200	\$800
TAXABLE VALUE				
2009	\$92,900	\$85,629	\$85,629	(\$7,271)
2010	\$83,600	\$83,200	\$83,200	(\$400)
2011	\$77,400	\$78,200	\$78,200	\$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 April 9, 2013**

Docket Number: **154-12-1196**
MONTCALM COUNTY
HOME TWP.

The State Tax Commission, at a meeting held on April 8, 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:	59-012-025-025-00	Property Owner:	SHIRLEY OSBORNE SIEMS TRUST
Classification:	REAL		PO BOX 97
County:	MONTCALM COUNTY		CEDAR LAKE, MI 48812
Assessment Unit:	HOME TWP.	Assessing Officer / Equalization Director:	BEVERLY R. STEDMAN, ASSR.
School District:	MONTABELLA		P.O. BOX 470
			EDMORE, MI 48829

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$1,000	\$18,000	\$18,000	\$17,000
2011	\$1,100	\$17,900	\$17,900	\$16,800
2012	\$1,100	\$17,500	\$17,500	\$16,400
TAXABLE VALUE				
2010	\$1,000	\$13,674	\$13,674	\$12,674
2011	\$1,017	\$13,906	\$13,906	\$12,889
2012	\$1,044	\$14,281	\$14,281	\$13,237

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1322**
OAKLAND COUNTY
CITY OF FARMINGTON

The State Tax Commission, at a meeting held on April 8, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20-99-00-012-037	Property Owner:	ARBITRON INC.
Classification:	PERSONAL		DEPT. E194
County:	OAKLAND COUNTY		9705 PATUXENT WOODS DRIVE
Assessment Unit:	CITY OF FARMINGTON	Assessing Officer / Equalization Director:	COLUMBIA, MD 21046-1572
			DAVID M. HIEBER, ASSR.
School District:	FARMINGTON		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$2,670	\$2,670	\$2,670
TAXABLE VALUE				
2012	\$0	\$2,670	\$2,670	\$2,670

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1323**
**OAKLAND COUNTY
CITY OF FERNDALE**

The State Tax Commission, at a meeting held on April 8, 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:	24-99-00-004-067	Property Owner:	OCE FINANCIAL SERVICES INC.
Classification:	PERSONAL		5600 BROKEN SOUND BLVD.
County:	OAKLAND COUNTY		BOCA RATON, FL 334873
Assessment Unit:	CITY OF FERNDALE	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	FERNDALE		2500 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2012	\$0	\$16,920	\$16,920	\$16,920
TAXABLE VALUE				
2012	\$0	\$16,920	\$16,920	\$16,920

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1324**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on April 8, 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:	44-99-00-012-135	Property Owner:	JUST IN TIME LLC
Classification:	PERSONAL		32046 EDWARD STREET
County:	OAKLAND COUNTY		MADISON HEIGHTS, MI 48071
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				
2012	\$0	\$29,500	\$29,500	\$29,500
TAXABLE VALUE				
2012	\$0	\$29,500	\$29,500	\$29,500

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 April 9, 2013**

Docket Number: **154-12-1300**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on April 8, 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:	50-99-00-012-243	Property Owner:	GE EQUIPMENT SMALL TICKET LLC
Classification:	PERSONAL		2011-1 PROPERTY TAX COMP.
County:	OAKLAND COUNTY		PO BOX 3649
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	DANBURY, CT 06813-3649
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				
2012	\$0	\$31,810	\$31,810	\$31,810
TAXABLE VALUE				
2012	\$0	\$31,810	\$31,810	\$31,810

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 April 9, 2013**

Docket Number: **154-12-1304**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on April 8, 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:	50-99-01-920-335	Property Owner:	NEW PAR/VERIZON WIRELESS
Classification:	PERSONAL		PO BOX 260968
County:	OAKLAND COUNTY		PLANO, TX 75026
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$65,540	\$67,400	\$67,400	\$1,860
TAXABLE VALUE				
2012	\$65,540	\$67,400	\$67,400	\$1,860

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 April 9, 2013**

Docket Number: **154-12-1305**
OAKLAND COUNTY
CITY OF NOVI

The State Tax Commission, at a meeting held on April 8, 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		44300 GRAND RIVER AVENUE
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				
2012	\$31,000	\$49,580	\$49,580	\$18,580
TAXABLE VALUE				
2012	\$31,000	\$49,580	\$49,580	\$18,580

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1325**
OAKLAND COUNTY
CITY OF PONTIAC

The State Tax Commission, at a meeting held on April 8, 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:	63-64-14-20-254-024	Property Owner:	RICHARD G. JONES
Classification:	REAL		735 PORTLAND
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

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$0	\$2,550	\$2,550	\$2,550
2012	\$0	\$2,040	\$2,040	\$2,040
TAXABLE VALUE				
2011	\$0	\$2,550	\$2,550	\$2,550
2012	\$0	\$2,040	\$2,040	\$2,040

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 April 9, 2013**

Docket Number: **154-12-1406**
**OAKLAND COUNTY
CITY OF ROCHESTER**

The State Tax Commission, at a meeting held on April 8, 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:	68-99-00-002-037	Property Owner:	DANIEL BRIAN & ASSOCIATES
Classification:	PERSONAL		222 S. MAIN STREET, SUITE 100
County:	OAKLAND COUNTY		ROCHESTER, MI 48307
Assessment Unit:	CITY OF ROCHESTER	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	ROCHESTER		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$46,670	\$67,210	\$67,210	\$20,540
2011	\$46,670	\$65,190	\$65,190	\$18,520
2012	\$47,930	\$67,970	\$67,970	\$20,040
TAXABLE VALUE				
2010	\$46,670	\$67,210	\$67,210	\$20,540
2011	\$46,670	\$65,190	\$65,190	\$18,520
2012	\$47,930	\$67,970	\$67,970	\$20,040

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 April 9, 2013**

Docket Number: **154-12-1408**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 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:	76-99-75-531-300	Property Owner:	AIRFOIL PUBLIC RELATIONS
Classification:	PERSONAL		1000 TOWN CENTER, #0600
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48075
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$183,170	\$190,750	\$190,750	\$7,580
2012	\$197,610	\$219,950	\$219,950	\$22,340
TAXABLE VALUE				
2011	\$183,170	\$190,750	\$190,750	\$7,580
2012	\$197,610	\$219,950	\$219,950	\$22,340

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 April 9, 2013**

Docket Number: **154-12-1409**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 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:	76-99-37-043-000	Property Owner:	FAMILY DOLLAR STORES OF MI #04869
Classification:	PERSONAL		P. O. BOX 56018
County:	OAKLAND COUNTY		INDIANAPOLIS, IN 46256
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				
2010	\$18,460	\$26,710	\$26,710	\$8,250
2011	\$18,730	\$25,720	\$25,720	\$6,990
2012	\$23,940	\$26,370	\$26,370	\$2,430
TAXABLE VALUE				
2010	\$18,460	\$26,710	\$26,710	\$8,250
2011	\$18,730	\$25,720	\$25,720	\$6,990
2012	\$23,940	\$26,370	\$26,370	\$2,430

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 April 9, 2013**

Docket Number: **154-12-1413**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 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:	76-99-67-730-000	Property Owner:	MICHIGAN EYECARE INSTITUTE
Classification:	PERSONAL		OPTICAL PLUS OF MICHIGAN
County:	OAKLAND COUNTY		29877 TELEGRAPH ROAD, STE #100
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48034
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				
2010	\$127,620	\$163,270	\$163,270	\$35,650
2011	\$130,700	\$143,490	\$143,490	\$12,790
2012	\$114,840	\$132,640	\$132,640	\$17,800
TAXABLE VALUE				
2010	\$127,620	\$163,270	\$163,270	\$35,650
2011	\$130,700	\$143,490	\$143,490	\$12,790
2012	\$114,840	\$132,640	\$132,640	\$17,800

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 April 9, 2013**

Docket Number: **154-12-1414**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 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:	76-99-43-074-100	Property Owner:	MAJESTIC MARKET
Classification:	PERSONAL		25877 LAHSER
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48033
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$51,230	\$73,020	\$73,020	\$21,790
2011	\$56,060	\$70,850	\$70,850	\$14,790
2012	\$51,650	\$64,400	\$64,400	\$12,750
TAXABLE VALUE				
2010	\$51,230	\$73,020	\$73,020	\$21,790
2011	\$56,060	\$70,850	\$70,850	\$14,790
2012	\$51,650	\$64,400	\$64,400	\$12,750

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 April 9, 2013**

Docket Number: **154-12-1415**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 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:	76-99-76-391-100	Property Owner:	MR JOE'S SPORTS BAR & GRILL
Classification:	PERSONAL		26077 W. TWELVE MILE ROAD
County:	OAKLAND COUNTY		SOUTHFIELD, MI 48034
Assessment Unit:	CITY OF SOUTHFIELD	Assessing Officer / Equalization Director:	DAVID TIJERINA, ASSR.
School District:	SOUTHFIELD		26000 EVERGREEN ROAD
			SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2011	\$71,040	\$76,690	\$76,690	\$5,650
2012	\$62,280	\$67,140	\$67,140	\$4,860
TAXABLE VALUE				
2011	\$71,040	\$76,690	\$76,690	\$5,650
2012	\$62,280	\$67,140	\$67,140	\$4,860

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 April 9, 2013**

Docket Number: **154-12-1417**
OAKLAND COUNTY
CITY OF SOUTHFIELD

The State Tax Commission, at a meeting held on April 8, 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: 76-99-67-438-010
Classification: PERSONAL
County: OAKLAND COUNTY
Assessment Unit: CITY OF SOUTHFIELD

School District: SOUTHFIELD

Property Owner:
PROFESSIONAL ENDODONTICS
29201 TELEGRAPH ROAD, #110
SOUTHFIELD, MI 48034

Assessing Officer / Equalization Director:
DAVID TIJERINA, ASSR.
26000 EVERGREEN ROAD
SOUTHFIELD, MI 48037

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2011	\$194,600	\$199,310	\$199,310	\$4,710
2012	\$183,870	\$190,100	\$190,100	\$6,230
TAXABLE VALUE				
2011	\$194,600	\$199,310	\$199,310	\$4,710
2012	\$183,870	\$190,100	\$190,100	\$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 April 9, 2013**

Docket Number: **154-12-1422**
OAKLAND COUNTY
CITY OF TROY

The State Tax Commission, at a meeting held on April 8, 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:	88-99-00-050-524	Property Owner:	ALTAIR ENGINEERING INC
Classification:	PERSONAL		1820 E BIG BEAVER
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	\$747,140	\$949,600	\$949,600	\$202,460
TAXABLE VALUE				
2011	\$747,140	\$949,600	\$949,600	\$202,460

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 April 9, 2013**

Docket Number: **154-12-1121**
OAKLAND COUNTY
HIGHLAND TWP.

The State Tax Commission, at a meeting held on April 8, 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:	H-11-23-276-008	Property Owner:	DOUGLAS M. WILSON
Classification:	REAL		1075 WATERBURY ROAD
County:	OAKLAND COUNTY		HIGHLAND, MI 48356-3003
Assessment Unit:	HIGHLAND TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HURON VALLEY		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$67,950	\$67,950	\$67,950
2011	\$0	\$57,760	\$57,760	\$57,760
2012	\$0	\$51,980	\$51,980	\$51,980
TAXABLE VALUE				
2010	\$0	\$67,950	\$67,950	\$67,950
2011	\$0	\$57,760	\$57,760	\$57,760
2012	\$0	\$51,980	\$51,980	\$51,980

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1291**
OAKLAND COUNTY
MILFORD TWP.

The State Tax Commission, at a meeting held on April 8, 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-L-99-11-217-285	Property Owner:	NYX TECHNOLOGIES LLC
Classification:	PERSONAL		C/O DEBBIE TRAPP
County:	OAKLAND COUNTY		4921 PRODUCT DRIVE
Assessment Unit:	MILFORD TWP.	Assessing Officer / Equalization Director:	WIXOM, MI 48393
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				
2011	\$994,100	\$671,260	\$671,260	(\$322,840)

TAXABLE VALUE				
2011	\$994,100	\$671,260	\$671,260	(\$322,840)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1292**
OAKLAND COUNTY
MILFORD TWP.,

The State Tax Commission, at a meeting held on April 8, 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:	LM-99-11-202-815	Property Owner:	ARAMARK REFRESHMENT SERVICES
Classification:	PERSONAL		COMPONENT 6011
County:	OAKLAND COUNTY		32895 INDUSTRIAL ROAD
Assessment Unit:	MILFORD TWP.	Assessing Officer / Equalization Director:	LIVONIA, MI 48150
School District:	HURON VALLEY		DAVID M. HIEBER, ASSR.
			250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2012	\$0	\$860	\$860	\$860
TAXABLE VALUE				
2012	\$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 April 9, 2013**

Docket Number: **154-12-1403**
OAKLAND COUNTY
ROSE TWP.

The State Tax Commission, at a meeting held on April 8, 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-R-06-27-101-020	Property Owner:	JOSEPH M. BAYAGICH
Classification:	REAL		41104 GINGER
County:	OAKLAND COUNTY		STERLING HEIGHTS, MI 48314
Assessment Unit:	ROSE TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HOLLY AREA		250 ELIZABETH LAKE RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$56,390	\$74,610	\$74,610	\$18,220
2011	\$47,940	\$65,160	\$65,160	\$17,220
2012	\$47,940	\$64,830	\$64,830	\$16,890
TAXABLE VALUE				
2010	\$48,350	\$74,610	\$74,610	\$26,260
2011	\$47,940	\$65,160	\$65,160	\$17,220
2012	\$47,940	\$64,830	\$64,830	\$16,890

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 April 9, 2013**

Docket Number: **154-12-1404**
OAKLAND COUNTY
ROSE TWP.

The State Tax Commission, at a meeting held on April 8, 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-R-06-34-200-003	Property Owner:	BESSIE WATSON
Classification:	REAL		575 MUNGER
County:	OAKLAND COUNTY		HOLLY, MI 48442-9156
Assessment Unit:	ROSE TWP.	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	HOLLY AREA		250 ELIZABETH LAKE RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$49,030	\$76,890	\$76,890	\$27,860
2011	\$40,660	\$64,330	\$64,330	\$23,670
2012	\$40,660	\$63,370	\$63,370	\$22,710
TAXABLE VALUE				
2010	\$30,350	\$58,210	\$58,210	\$27,860
2011	\$30,860	\$59,190	\$59,190	\$28,330
2012	\$31,690	\$60,780	\$60,780	\$29,090

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-13-0006**
VAN BUREN COUNTY
PORTER TWP.

The State Tax Commission, at a meeting held on April 8, 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:	80-16-130-007-20	Property Owner:	JOHN & CATHERINE LONG
Classification:	REAL		4980 NIGHTSHADE CIR.
County:	VAN BUREN COUNTY		COLORADO SPRINGS, CO 80919
Assessment Unit:	PORTER TWP.	Assessing Officer / Equalization Director:	DIANNA K. MCGREW, ASSR.
School District:	LAWTON		813 PARK SHORE DRIVE
			CASSOPOLIS, MI 49031

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$110,400	\$53,100	\$53,100	(\$57,300)
TAXABLE VALUE				
2010	\$101,227	\$52,941	\$52,941	(\$48,286)

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued April 9, 2013**

Docket Number: **154-12-1200**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on April 8, 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: 82-415-99-0029-000
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS

School District: DEARBORN HEIGHTS

Property Owner:
MOBILITE INVESTMENTS II LLC
660 NEWPORT CTR. DR., #200
NEWPORT BEACH, CA 92660

Assessing Officer / Equalization Director:
BARBARA L. MCDERMOTT, ASSR.
6045 FENTON AVENUE
DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2010	\$0	\$50,000	\$50,000	\$50,000
2011	\$0	\$46,900	\$46,900	\$46,900
2012	\$0	\$40,000	\$40,000	\$40,000
TAXABLE VALUE				
2010	\$0	\$50,000	\$50,000	\$50,000
2011	\$0	\$46,900	\$46,900	\$46,900
2012	\$0	\$40,000	\$40,000	\$40,000

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 April 9, 2013**

Docket Number: **154-12-1330**
WAYNE COUNTY
CITY OF LIVONIA

The State Tax Commission, at a meeting held on April 8, 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:	46-998-01-9891-138	Property Owner:	NYX INC.
Classification:	PERSONAL-IFT		28100 PLYMOUTH ROAD
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				
2011	\$4,053,880	\$4,111,940	\$4,111,940	\$58,060
2012	\$3,680,140	\$3,731,630	\$3,731,630	\$51,490
TAXABLE VALUE				
2011	\$4,053,880	\$4,111,940	\$4,111,940	\$58,060
2012	\$3,680,140	\$3,731,630	\$3,731,630	\$51,490

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

