

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

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

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

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

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

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

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

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

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0888

ALLEGAN COUNTY

CITY OF HOLLAND

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|------------------|--|--------------------------|
| Parcel Code: | 03-02-05-101-029 | Property Owner: | TODD AND KATHY GRONEVELT |
| Classification: | REAL | | 175 W. 33RD STREET |
| County: | ALLEGAN COUNTY | | HOLLAND, MI 49423 |
| Assessment Unit: | CITY OF HOLLAND | Assessing Officer / Equalization Director: | DAVID VANDERHEIDE, ASSR. |
| School District: | HOLLAND | | 270 RIVER AVENUE |
| | | | HOLLAND, MI 49423 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$76,000 | \$62,500 | \$62,500 | (\$13,500) |
| TAXABLE VALUE | | | | |
| 2011 | \$75,842 | \$62,370 | \$62,370 | (\$13,472) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0927**
BAY COUNTY
BANGOR TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------------|--|----------------------------------|
| Parcel Code: | 09-010-900-000-389-21 | Property Owner: | INTERNATIONAL ENVIRONMENTAL MGMT |
| Classification: | PERSONAL | | C/O MARVIN F. POER & COMPANY |
| County: | BAY COUNTY | | PO BOX 802206 |
| Assessment Unit: | BANGOR TWP. | Assessing Officer / Equalization Director: | DALLAS, TX 75380-2206 |
| School District: | BANGOR TWP. | | DANIEL W. DARLAND, ASSR. |
| | | | 180 STATE PARK DRIVE |
| | | | BAY CITY, MI 48706-1763 |

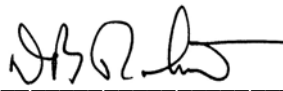
| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2012 | \$0 | \$16,600 | \$16,600 | \$16,600 |
| 2013 | \$0 | \$14,150 | \$14,150 | \$14,150 |
| TAXABLE VALUE | | | | |
| 2012 | \$0 | \$16,600 | \$16,600 | \$16,600 |
| 2013 | \$0 | \$14,150 | \$14,150 | \$14,150 |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0920

CALHOUN COUNTY

MARSHALL TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------|--|----------------------------|
| Parcel Code: | 16-121-006-01 | Property Owner: | HELMUT & ARLENE HOMANN |
| Classification: | REAL | | 16385 17 1/2 MILE ROAD |
| County: | CALHOUN COUNTY | | MARSHALL, MI 49068 |
| Assessment Unit: | MARSHALL TWP. | Assessing Officer / Equalization Director: | ROBYN R. KULIKOWSKI, ASSR. |
| School District: | MARSHALL | | 13551 MYRON AVERY DRIVE |
| | | | MARSHALL, MI 49068 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$326,900 | \$354,270 | \$354,270 | \$27,370 |
| 2012 | \$328,500 | \$355,870 | \$355,870 | \$27,370 |
| 2013 | \$331,000 | \$358,370 | \$358,370 | \$27,370 |
| TAXABLE VALUE | | | | |
| 2011 | \$326,900 | \$354,270 | \$354,270 | \$27,370 |
| 2012 | \$328,500 | \$355,870 | \$355,870 | \$27,370 |
| 2013 | \$331,000 | \$358,370 | \$358,370 | \$27,370 |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0806

GENESEE COUNTY

CITY OF FLINT

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 46-25-181-027
Classification: REAL
County: GENESEE COUNTY
Assessment Unit: CITY OF FLINT
School District: FLINT

Property Owner:
DAISY MCGHEE & JAMES O. ROBY
14104 BLACKBERRY CRK
BURTON, MI 48519-1918
Assessing Officer / Equalization Director:
WILLIAM E. FOWLER, ASSR.
1101 S. SAGINAW STREET
FLINT, MI 48502

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$200 | \$6,200 | \$6,200 | \$6,000 |
| 2012 | \$200 | \$4,700 | \$4,700 | \$4,500 |
| TAXABLE VALUE | | | | |
| 2011 | \$161 | \$6,200 | \$6,200 | \$6,039 |
| 2012 | \$165 | \$4,700 | \$4,700 | \$4,535 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Issued December 16, 2013

Docket Number: **154-13-0896**

GENESEE COUNTY

CITY OF FLINT

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------|--|----------------------------------|
| Parcel Code: | P-51931-6 | Property Owner: | DE LAGE LANDEN OPERATIONAL SVCS. |
| Classification: | PERSONAL | | STEPHANIE SUCHER, TAX DEPT. |
| County: | GENESEE COUNTY | | 1111 OLD EAGLE SCHOOL ROAD |
| Assessment Unit: | CITY OF FLINT | Assessing Officer / Equalization Director: | WAYNE, PA 19087 |
| School District: | FLINT | | WILLIAM E. FOWLER, ASSR. |
| | | | 1101 S. SAGINAW STREET |
| | | | FLINT, MI 48502 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$6,600 | \$15,100 | \$15,100 | \$8,500 |
| TAXABLE VALUE | | | | |
| 2013 | \$6,600 | \$15,100 | \$15,100 | \$8,500 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0928**
HURON COUNTY
LAKE TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------------|--|--------------------------------|
| Parcel Code: | 3213-018-005-70 | Property Owner: | JEROME V. AND DIANN M. GLINSKI |
| Classification: | REAL | | PO BOX 1094 |
| County: | HURON COUNTY | | CASEVILLE, MI 48725 |
| Assessment Unit: | LAKE TWP. | Assessing Officer / Equalization Director: | VALERIE J. MCCALLUM, ASSR. |
| School District: | ELKTON-PIGEON-BAYPORT | | P.O. BOX 429 |
| | | | CASEVILLE, MI 48725 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$19,700 | \$103,200 | \$103,200 | \$83,500 |
| 2012 | \$17,700 | \$87,800 | \$87,800 | \$70,100 |
| TAXABLE VALUE | | | | |
| 2011 | \$19,700 | \$103,200 | \$103,200 | \$83,500 |
| 2012 | \$17,700 | \$87,800 | \$87,800 | \$70,100 |

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 December 16, 2013

Docket Number: 154-13-0871

JACKSON COUNTY

CITY OF JACKSON

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|------------------------|
| Parcel Code: | 5-182100000 | Property Owner: | BRIAN ROCKWELL |
| Classification: | REAL | | PO BOX 1778 |
| County: | JACKSON COUNTY | | JACKSON, MI 49204 |
| Assessment Unit: | CITY OF JACKSON | Assessing Officer / Equalization Director: | DAVID W. TAYLOR, ASSR. |
| School District: | JACKSON | | 161 W. MICHIGAN |
| | | | JACKSON, MI 49201 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$22,750 | \$19,450 | \$19,450 | (\$3,300) |
| 2012 | \$15,000 | \$13,600 | \$13,600 | (\$1,400) |
| TAXABLE VALUE | | | | |
| 2011 | \$14,968 | \$13,154 | \$13,154 | (\$1,814) |
| 2012 | \$15,000 | \$13,508 | \$13,508 | (\$1,492) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0899**
KENT COUNTY
CITY OF GRAND RAPIDS

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------------|--|----------------------------------|
| Parcel Code: | 41-18-06-102-029 | Property Owner: | UNITED CONSULTING A MICHIGAN LLC |
| Classification: | REAL | | 1348 FRONT AVE |
| County: | KENT COUNTY | | GRAND RAPIDS, MI 49504 |
| Assessment Unit: | CITY OF GRAND RAPIDS | Assessing Officer / Equalization Director: | SCOTT A. ENGERSON, ASSR. |
| School District: | GRAND RAPIDS | | 300 MONROE AVENUE N.W. |
| | | | GRAND RAPIDS, MI 49503 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$2,700 | \$2,700 | \$2,700 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$2,700 | \$2,700 | \$2,700 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0898**
KENT COUNTY
GRAND RAPIDS TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-------------------|--|------------------------------|
| Parcel Code: | 41-50-21-020-824 | Property Owner: | GR EAR, NOSE & THROAT CENTER |
| Classification: | PERSONAL | | SUITE A |
| County: | KENT COUNTY | | 655 KENMOOR AVENUE, SE |
| Assessment Unit: | GRAND RAPIDS TWP. | Assessing Officer / Equalization Director: | GRAND RAPIDS, MI 49546 |
| | | | ROBIN L. ROTHLEY, ASSR. |
| School District: | FOREST HILLS | | 1836 E. BELTLINE, NE |
| | | | GRAND RAPIDS, MI 49525 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$48,200 | \$54,900 | \$54,900 | \$6,700 |
| TAXABLE VALUE | | | | |
| 2013 | \$48,200 | \$54,900 | \$54,900 | \$6,700 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0926**
LIVINGSTON COUNTY
MARION TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-------------------|--|------------------------|
| Parcel Code: | 4710-26-101-013 | Property Owner: | SCOTT & KELLEY CURTIS |
| Classification: | REAL | | 4380 SUNDANCE CIRCLE |
| County: | LIVINGSTON COUNTY | | HOWELL, MI 48843 |
| Assessment Unit: | MARION TWP. | Assessing Officer / Equalization Director: | CHARLES DECATOR, ASSR. |
| School District: | HOWELL | | 2877 W. COON LAKE ROAD |
| | | | HOWELL, MI 48843 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$129,800 | \$117,300 | \$117,300 | (\$12,500) |
| 2012 | \$134,200 | \$119,900 | \$119,900 | (\$14,300) |
| 2013 | \$144,700 | \$129,500 | \$129,500 | (\$15,200) |
| TAXABLE VALUE | | | | |
| 2011 | \$129,800 | \$117,300 | \$117,300 | (\$12,500) |
| 2012 | \$133,304 | \$119,900 | \$119,900 | (\$13,404) |
| 2013 | \$136,503 | \$122,778 | \$122,778 | (\$13,725) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Issued December 16, 2013

Docket Number: **154-13-0862**

MACKINAC COUNTY

MORAN TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-------------------|--|--------------------------------|
| Parcel Code: | 49-008-900-054-00 | Property Owner: | RESORT PHOTOGRAPHY OF MICHIGAN |
| Classification: | PERSONAL | | W1912 HWY US-2 |
| County: | MACKINAC COUNTY | | PO BOX 321 |
| Assessment Unit: | MORAN TWP. | | ST. IGNACE, MI 49781 |
| School District: | MORAN | Assessing Officer / Equalization Director: | RICHARD A. OLIVER, ASSR. |
| | | | W1362 US 2, BOX 364 |
| | | | ST. IGNACE, MI 49781 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$23,100 | \$4,300 | \$4,300 | (\$18,800) |
| 2012 | \$20,500 | \$5,500 | \$5,500 | (\$15,000) |
| 2013 | \$19,900 | \$5,300 | \$5,300 | (\$14,600) |
| TAXABLE VALUE | | | | |
| 2011 | \$23,100 | \$4,300 | \$4,300 | (\$18,800) |
| 2012 | \$20,500 | \$5,500 | \$5,500 | (\$15,000) |
| 2013 | \$19,900 | \$5,300 | \$5,300 | (\$14,600) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0909**
MACOMB COUNTY
CITY OF STERLING HEIGHTS

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|--------------------------|--|--|
| Parcel Code: | 10-19-100-016-022 | Property Owner: | VERE MODA BOUTIQUE, LUMA'S FASHION, INC. 38932 DEQUINDRE ROAD STERLING HEIGHTS, MI 48310-2890 |
| Classification: | PERSONAL | Assessing Officer / Equalization Director: | DWAYNE G. MCLACHLAN, ASSR. 40555 UTICA ROAD, BOX 8009 STERLING HEIGHTS, MI 48311-8009 |
| County: | MACOMB COUNTY | | |
| Assessment Unit: | CITY OF STERLING HEIGHTS | | |
| School District: | WARREN CONSOLIDATED | | |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2012 | \$2,500 | \$5,400 | \$5,400 | \$2,900 |
| 2013 | \$3,150 | \$4,750 | \$4,750 | \$1,600 |
| TAXABLE VALUE | | | | |
| 2012 | \$2,500 | \$5,400 | \$5,400 | \$2,900 |
| 2013 | \$3,150 | \$4,750 | \$4,750 | \$1,600 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0886**
MACOMB COUNTY
CITY OF WARREN

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|----------------|--|----------------------------|
| Parcel Code: | 99-02-398-461 | Property Owner: | HUNTINGTON NATIONAL BANK |
| Classification: | PERSONAL | | 41 S. HIGH STREET (HCO910) |
| County: | MACOMB COUNTY | | COLUMBUS, OH 43215 |
| Assessment Unit: | CITY OF WARREN | Assessing Officer / Equalization Director: | MARCIA D.M. SMITH, ASSR. |
| School District: | VAN DYKE | | ONE CITY SQUARE, STE. 310 |
| | | | WARREN, MI 48093 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2012 | \$1,426,090 | \$951,331 | \$951,331 | (\$474,759) |

| | | | | |
|----------------------|-------------|-----------|-----------|-------------|
| TAXABLE VALUE | | | | |
| 2012 | \$1,426,090 | \$951,331 | \$951,331 | (\$474,759) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Issued December 16, 2013

Docket Number: **154-13-0900**

MACOMB COUNTY

CITY OF WARREN

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|---------------------|--|----------------------------------|
| Parcel Code: | 99-06-853-599 | Property Owner: | MILNER HOTELS MANAGEMENT CO. INC |
| Classification: | PERSONAL | | SUITE 100 |
| County: | MACOMB COUNTY | | 2104 E. ELEVEN MILE ROAD |
| Assessment Unit: | CITY OF WARREN | Assessing Officer / Equalization Director: | WARREN, MI 48091-6121 |
| | | | MARCIA D.M. SMITH, ASSR. |
| School District: | WARREN CONSOLIDATED | | ONE CITY SQUARE, STE. 310 |
| | | | WARREN, MI 48093 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$10,283 | \$10,283 | \$10,283 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$10,283 | \$10,283 | \$10,283 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0932**
MACOMB COUNTY
MACOMB TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|---------------|--|-------------------------|
| Parcel Code: | 09-79-23185-1 | Property Owner: | BAZI INC., DAIRY QUEEN |
| Classification: | PERSONAL | | 23185 HALL ROAD |
| County: | MACOMB COUNTY | | MACOMB, MI 48042 |
| Assessment Unit: | MACOMB TWP. | Assessing Officer / Equalization Director: | DANIEL P. HICKEY, ASSR. |
| School District: | L'ANSE CREUSE | | 54111 BROUGHTON ROAD |
| | | | MACOMB, MI 48042 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$120,720 | \$142,160 | \$142,160 | \$21,440 |
| TAXABLE VALUE | | | | |
| 2013 | \$120,720 | \$142,160 | \$142,160 | \$21,440 |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0933

MECOSTA COUNTY

HINTON TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|------------------|--|---------------------------------|
| Parcel Code: | 5415-015-008-000 | Property Owner: | BUNKER LAWRENCE D. ET UX |
| Classification: | REAL | | 9524 W. SCHOOL SECTION ALKE DR. |
| County: | MECOSTA COUNTY | | MECOSTA, MI 49332 |
| Assessment Unit: | HINTON TWP. | Assessing Officer / Equalization Director: | CHARLES N. LUCAS, ASSR. |
| School District: | LAKEVIEW | | 10850 5 MILE ROAD |
| | | | LAKEVIEW, MI 48850 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$39,300 | \$45,900 | \$45,900 | \$6,600 |
| 2012 | \$39,000 | \$45,500 | \$45,500 | \$6,500 |
| 2013 | \$41,500 | \$48,400 | \$48,400 | \$6,900 |
| TAXABLE VALUE | | | | |
| 2011 | \$17,543 | \$24,143 | \$24,143 | \$6,600 |
| 2012 | \$18,016 | \$24,794 | \$24,794 | \$6,778 |
| 2013 | \$18,448 | \$25,389 | \$25,389 | \$6,941 |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0901

MONROE COUNTY
SUMMERFIELD TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|------------------|--|------------------------------|
| Parcel Code: | 5814-200-131-00 | Property Owner: | NES EQUIPMENT SERVICES CORP. |
| Classification: | PERSONAL | | PO BOX 2629 |
| County: | MONROE COUNTY | | ADDISON, TX 75001 |
| Assessment Unit: | SUMMERFIELD TWP. | Assessing Officer / Equalization Director: | MICHAEL WOOLFORD, ASSR. |
| School District: | SUMMERFIELD | | 51 S. MACOMB STREET |
| | | | MONROE, MI 48161 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$20,802 | \$20,802 | \$20,802 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$20,802 | \$20,802 | \$20,802 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0935**
OAKLAND COUNTY
CITY OF BIRMINGHAM

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|--------------------|--|--------------------------------|
| Parcel Code: | 08-99-01-900-030 | Property Owner: | DANIEL MASHNI DDS PLLC |
| Classification: | PERSONAL | | DBA: ALL SMILES |
| County: | OAKLAND COUNTY | | 751 CHESTNUT STREET, STE 103 |
| Assessment Unit: | CITY OF BIRMINGHAM | | BIRMINGHAM, MI 48009 |
| School District: | BIRMINGHAM | Assessing Officer / Equalization Director: | DAVID M. HIEBER, ASSR. |
| | | | 250 ELIZABETH LK RD STE 1000 W |
| | | | PONTIAC, MI 48341 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$22,000 | \$35,910 | \$35,910 | \$13,910 |
| TAXABLE VALUE | | | | |
| 2013 | \$22,000 | \$35,910 | \$35,910 | \$13,910 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0936**
OAKLAND COUNTY
CITY OF MADISON HEIGHTS

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-------------------------|--|--|
| Parcel Code: | 44-99-06-006-160 | Property Owner: | WRIGHT & FILIPPIS |
| Classification: | PERSONAL | | 2845 CROOKS ROAD |
| County: | OAKLAND COUNTY | | ROCHESTER HILLS, MI 48309-3661 |
| Assessment Unit: | CITY OF MADISON HEIGHTS | Assessing Officer / Equalization Director: | DAVID M. HIEBER, ASSR. |
| School District: | LAMPHERE | | 250 ELIZABETH LK RD. STE 1000 W PONTIAC, MI 48341 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$59,710 | \$104,430 | \$104,430 | \$44,720 |
| TAXABLE VALUE | | | | |
| 2013 | \$59,710 | \$104,430 | \$104,430 | \$44,720 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0937**
OAKLAND COUNTY
CITY OF SOUTH LYON

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|--------------------|--|---------------------------------|
| Parcel Code: | 80-99-00-100-450 | Property Owner: | 3 MK LAUNDRY LLC |
| Classification: | PERSONAL | | 503 S. LAFAYETTE ST. |
| County: | OAKLAND COUNTY | | SOUTH LYON, MI 48178 |
| Assessment Unit: | CITY OF SOUTH LYON | Assessing Officer / Equalization Director: | DAVID M. HIEBER, ASSR. |
| School District: | SOUTH LYON | | 250 ELIZABETH LK RD. STE 1000 W |
| | | | PONTIAC, MI 48341 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$42,610 | \$40,040 | \$40,040 | (\$2,570) |
| TAXABLE VALUE | | | | |
| 2013 | \$42,610 | \$40,040 | \$40,040 | (\$2,570) |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0934

OAKLAND COUNTY
GROVELAND TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|---------------------------------|
| Parcel Code: | G-99-00-013-004 | Property Owner: | RIVER ROCK BAR GRILL |
| Classification: | PERSONAL | | 15100 DIXIE HWY. |
| County: | OAKLAND COUNTY | | HOLLY, MI 48442 |
| Assessment Unit: | GROVELAND TWP. | Assessing Officer / Equalization Director: | DAVID M. HIEBER, ASSR. |
| School District: | HOLLY AREA | | 250 ELIZABETH LK RD. STE 1000 W |
| | | | PONTIAC, MI 48341 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$50,000 | \$107,680 | \$107,680 | \$57,680 |

| | | | | |
|----------------------|----------|-----------|-----------|----------|
| TAXABLE VALUE | | | | |
| 2013 | \$50,000 | \$107,680 | \$107,680 | \$57,680 |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0878

OGEMAW COUNTY
WEST BRANCH TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------------|--|-----------------------|
| Parcel Code: | 65-014-031-026-00 | Property Owner: | FORWARD ENTERPRISES |
| Classification: | REAL | | 219 FRONT STREET |
| County: | OGEMAW COUNTY | | STANDISH, MI 48658 |
| Assessment Unit: | WEST BRANCH TWP. | Assessing Officer / Equalization Director: | TONI M. BRUSCH, ASSR. |
| School District: | WEST BRANCH ROSE CITY | | 1705 S. FAIRVIEW ROAD |
| | | | WEST BRANCH, MI 48661 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$236,400 | \$0 | \$0 | (\$236,400) |
| 2012 | \$234,400 | \$0 | \$0 | (\$234,400) |
| 2013 | \$230,000 | \$0 | \$0 | (\$230,000) |
| TAXABLE VALUE | | | | |
| 2011 | \$103,388 | \$0 | \$0 | (\$103,388) |
| 2012 | \$106,179 | \$0 | \$0 | (\$106,179) |
| 2013 | \$108,727 | \$0 | \$0 | (\$108,727) |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0903

OTTAWA COUNTY
SPRING LAKE TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 70-50-24-024-789
Classification: PERSONAL
County: OTTAWA COUNTY
Assessment Unit: SPRING LAKE TWP.
School District: SPRING LAKE

Property Owner:
AUTOMOTIVE CASTING TECHNOLOGY
14638 APPLE DR.
FRUITPORT, MI 49415-9511

Assessing Officer / Equalization Director:
HEATHER M. SINGLETON, ASSR.
106 S. BUCHANAN
SPRING LAKE, MI 49456

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$4,312,400 | \$4,487,493 | \$4,487,493 | \$175,093 |
| 2012 | \$4,017,800 | \$4,295,769 | \$4,295,769 | \$277,969 |
| 2013 | \$4,380,900 | \$4,960,564 | \$4,960,564 | \$579,664 |
| TAXABLE VALUE | | | | |
| 2011 | \$4,312,400 | \$4,487,493 | \$4,487,493 | \$175,093 |
| 2012 | \$4,017,800 | \$4,295,769 | \$4,295,769 | \$277,969 |
| 2013 | \$4,380,900 | \$4,960,564 | \$4,960,564 | \$579,664 |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0906

SAGINAW COUNTY

CITY OF SAGINAW

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|----------------------------|
| Parcel Code: | 22-8008-05000 | Property Owner: | AT & T SERVICES, INC. |
| Classification: | PERSONAL | | ROOM 36-M-1 |
| County: | SAGINAW COUNTY | | 909 CHESTNUT ST. |
| Assessment Unit: | CITY OF SAGINAW | Assessing Officer / Equalization Director: | SAINT LOUIS, MO 63107-2017 |
| School District: | SAGINAW CITY | | LORI D. BROWN, ASSR. |
| | | | 1315 S. WASHINGTON AVENUE |
| | | | SAGINAW, MI 48601 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$34,600 | \$1,257,300 | \$1,257,300 | \$1,222,700 |

| | | | | |
|----------------------|----------|-------------|-------------|-------------|
| TAXABLE VALUE | | | | |
| 2013 | \$34,600 | \$1,257,300 | \$1,257,300 | \$1,222,700 |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0905

SAINT CLAIR COUNTY

CITY OF SAINT CLAIR

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|---------------------|--|-----------------------------|
| Parcel Code: | 74-07-999-2021-000 | Property Owner: | WRIGHT PLASTIC PRODUCTS CO. |
| Classification: | PERSONAL | | 201 CONDENSERY ROAD |
| County: | SAINT CLAIR COUNTY | | SHERIDAN, MI 48884 |
| Assessment Unit: | CITY OF SAINT CLAIR | Assessing Officer / Equalization Director: | LYNNE S. HOUSTON, ASSR. |
| School District: | EAST CHINA TWP. | | 547 N. CARNEY DRIVE |
| | | | ST. CLAIR, MI 48079 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$199,400 | \$364,100 | \$364,100 | \$164,700 |

| | | | | |
|----------------------|-----------|-----------|-----------|-----------|
| TAXABLE VALUE | | | | |
| 2013 | \$199,400 | \$364,100 | \$364,100 | \$164,700 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0919**
SAINT CLAIR COUNTY
CLAY TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|--------------------|--|---------------------------|
| Parcel Code: | 74-14-361-0008-050 | Property Owner: | JUDITH AND JAMES MC KENNA |
| Classification: | REAL | | 4439 PTE TREMBLE ROAD |
| County: | SAINT CLAIR COUNTY | | CLAY TOWNSHIP, MI 48001 |
| Assessment Unit: | CLAY TWP. | Assessing Officer / Equalization Director: | BARBARA J. SCHUTT, ASSR. |
| School District: | ALGONAC | | P.O. BOX 429 |
| | | | ALGONAC, MI 48001 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$164,500 | \$141,500 | \$141,500 | (\$23,000) |
| TAXABLE VALUE | | | | |
| 2011 | \$158,855 | \$135,464 | \$135,464 | (\$23,391) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0757**
**SAINT CLAIR COUNTY
MUSSEY TWP.**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|--------------------|--|-----------------------------|
| Parcel Code: | 74-27-675-1003-000 | Property Owner: | JNL DEVELOPMENT CO. |
| Classification: | REAL | | PO BOX 708 |
| County: | SAINT CLAIR COUNTY | | NORTH BRANCH, MI 48461 |
| Assessment Unit: | MUSSEY TWP. | Assessing Officer / Equalization Director: | DOUGLAS P. OKOROWSKI, ASSR. |
| School District: | CAPAC | | 135 N. MAIN |
| | | | CAPAC, MI 48014 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$183,000 | \$178,260 | \$178,260 | (\$4,740) |
| TAXABLE VALUE | | | | |
| 2011 | \$183,000 | \$178,260 | \$178,260 | (\$4,740) |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0889

WASHTENAW COUNTY

ANN ARBOR TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|------------------|--|---------------------------|
| Parcel Code: | I-09-18-231-010 | Property Owner: | JAMES S. LOMBARD |
| Classification: | REAL | | 5616 GALLERY PARK DR. |
| County: | WASHTENAW COUNTY | | ANN ARBOR, MI 48103 |
| Assessment Unit: | ANN ARBOR TWP. | Assessing Officer / Equalization Director: | JOHN T. MCLENAGHAN, ASSR. |
| School District: | ANN ARBOR | | 3792 PONTIAC TRAIL |
| | | | ANN ARBOR, MI 48105 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$183,410 | \$138,940 | \$138,940 | (\$44,470) |
| 2012 | \$201,680 | \$155,930 | \$155,930 | (\$45,750) |
| TAXABLE VALUE | | | | |
| 2011 | \$182,986 | \$138,940 | \$138,940 | (\$44,046) |
| 2012 | \$187,926 | \$141,130 | \$141,130 | (\$46,796) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0910**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-------------------|--|--------------------------|
| Parcel Code: | 09-90-00-079-824 | Property Owner: | PHOTO STUDIO GROUP LLC |
| Classification: | PERSONAL | | 313 S. STATE ST. #2 & 4 |
| County: | WASHTENAW COUNTY | | ANN ARBOR, MI 48104 |
| Assessment Unit: | CITY OF ANN ARBOR | Assessing Officer / Equalization Director: | DAVID R. PETRAK, ASSR. |
| School District: | ANN ARBOR | | P.O. BOX 8647 |
| | | | ANN ARBOR, MI 48107-8647 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2012 | \$5,000 | \$21,600 | \$21,600 | \$16,600 |
| TAXABLE VALUE | | | | |
| 2012 | \$5,000 | \$21,600 | \$21,600 | \$16,600 |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0911

WASHTENAW COUNTY

CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-------------------|--|--------------------------|
| Parcel Code: | 09-90-00-078-821 | Property Owner: | LLAMASOFT INC. |
| Classification: | PERSONAL | | SUITE 400 |
| County: | WASHTENAW COUNTY | | 201 S. MAIN ST. |
| Assessment Unit: | CITY OF ANN ARBOR | Assessing Officer / Equalization Director: | ANN ARBOR, MI 48104-2113 |
| | | | DAVID R. PETRAK, ASSR. |
| School District: | ANN ARBOR | | P.O. BOX 8647 |
| | | | ANN ARBOR, MI 48107-8647 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$30,800 | \$38,900 | \$38,900 | \$8,100 |
| 2012 | \$33,900 | \$81,600 | \$81,600 | \$47,700 |
| TAXABLE VALUE | | | | |
| 2011 | \$30,800 | \$38,900 | \$38,900 | \$8,100 |
| 2012 | \$33,900 | \$81,600 | \$81,600 | \$47,700 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0913**
WASHTENAW COUNTY
CITY OF ANN ARBOR

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-------------------|--|-------------------------------|
| Parcel Code: | 09-90-00-080-217 | Property Owner: | VIS-A VIS SKIN & BODYWORK LLC |
| Classification: | PERSONAL | | 209 WILDWOOD AVENUE |
| County: | WASHTENAW COUNTY | | ANN ARBOR, MI 48103 |
| Assessment Unit: | CITY OF ANN ARBOR | Assessing Officer / Equalization Director: | DAVID R. PETRAK, ASSR. |
| School District: | ANN ARBOR | | P.O. BOX 8647 |
| | | | ANN ARBOR, MI 48107-8647 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$0 | \$1,900 | \$1,900 | \$1,900 |
| 2012 | \$0 | \$4,300 | \$4,300 | \$4,300 |
| TAXABLE VALUE | | | | |
| 2011 | \$0 | \$1,900 | \$1,900 | \$1,900 |
| 2012 | \$0 | \$4,300 | \$4,300 | \$4,300 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0938**
WAYNE COUNTY
CANTON TWP.

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------------|--|----------------------------------|
| Parcel Code: | 82-71-111-10-0058-000 | Property Owner: | ROBERT E. AND LOUISE R. STRZALKA |
| Classification: | REAL | | 3649 SHEPHERD |
| County: | WAYNE COUNTY | | CANTON, MI 48188 |
| Assessment Unit: | CANTON TWP. | Assessing Officer / Equalization Director: | AARON P. POWERS, ASSR. |
| School District: | VAN BUREN | | 1150 S. CANTON CENTER ROAD |
| | | | CANTON, MI 48188 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$7,500 | \$80,380 | \$80,380 | \$72,880 |
| TAXABLE VALUE | | | | |
| 2013 | \$7,500 | \$80,380 | \$80,380 | \$72,880 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0914**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-33-999-00-2011-110
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS
School District: CRESTWOOD

Property Owner:
ADVANCED CARE CLINIC, PC
25614 FORD ROAD
DEARBORN HEIGHTS, MI 48127
Assessing Officer / Equalization Director:
BARBARA L. MCDERMOTT, ASSR.
6045 FENTON AVENUE
DEARBORN HTS., MI 48127

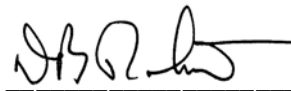
| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2012 | \$3,840 | \$8,180 | \$8,180 | \$4,340 |
| TAXABLE VALUE | | | | |
| 2012 | \$3,840 | \$8,180 | \$8,180 | \$4,340 |

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 December 16, 2013**

Docket Number: **154-13-0915**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-33-999-00-2012-133
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS
School District: CRESTWOOD

Property Owner:
HOSSEIN A. HURAIBI
24430 FORD, STE A
DEARBORN HEIGHTS, MI 48127
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 | | | | |
| 2012 | \$44,500 | \$46,740 | \$46,740 | \$2,240 |
| 2013 | \$44,500 | \$66,780 | \$66,780 | \$22,280 |
| TAXABLE VALUE | | | | |
| 2012 | \$44,500 | \$46,740 | \$46,740 | \$2,240 |
| 2013 | \$44,500 | \$66,780 | \$66,780 | \$22,280 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0916**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|--------------------------|--|-------------------------------|
| Parcel Code: | 82-33-999-00-1982-300 | Property Owner: | MOBIL DEARBORN HEIGHTS CASTLE |
| Classification: | PERSONAL | | 14888 NORTHVILLE |
| County: | WAYNE COUNTY | | PLYMOUTH, MI 48170 |
| Assessment Unit: | CITY OF DEARBORN HEIGHTS | Assessing Officer / Equalization Director: | BARBARA L. MCDERMOTT, ASSR. |
| School District: | CRESTWOOD | | 6045 FENTON AVENUE |
| | | | DEARBORN HTS., MI 48127 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$14,150 | \$17,720 | \$17,720 | \$3,570 |
| 2012 | \$14,630 | \$19,040 | \$19,040 | \$4,410 |
| TAXABLE VALUE | | | | |
| 2011 | \$14,150 | \$17,720 | \$17,720 | \$3,570 |
| 2012 | \$14,630 | \$19,040 | \$19,040 | \$4,410 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0939**
WAYNE COUNTY
CITY OF DEARBORN HEIGHTS

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-33-999-00-2012-084
Classification: PERSONAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DEARBORN HEIGHTS
School District: TAYLOR

Property Owner:
MN EXPRESS
26768 VAN BORN
DEARBORN HEIGHTS, MI 48125
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 | | | | |
| 2012 | \$1,130 | \$8,280 | \$8,280 | \$7,150 |
| TAXABLE VALUE | | | | |
| 2012 | \$1,130 | \$8,280 | \$8,280 | \$7,150 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0867**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|-----------------------------------|
| Parcel Code: | 25990646.10 | Property Owner: | MASSMUTUAL ASSET FINANCE LLC |
| Classification: | PERSONAL | | 7303 SE LAKE ROAD |
| County: | WAYNE COUNTY | | PORTLAND, OR 97267 |
| Assessment Unit: | CITY OF DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO, ASSR. |
| School District: | DETROIT | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| | | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2013 | \$0 | \$5,070 | \$5,070 | \$5,070 |
| TAXABLE VALUE | | | | |
| 2013 | \$0 | \$5,070 | \$5,070 | \$5,070 |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0868**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|-----------------------------------|
| Parcel Code: | 10001251 | Property Owner: | KHWAJA JAMIL DAVIS |
| Classification: | REAL | | 2309 S. LASALLE GARDENS |
| County: | WAYNE COUNTY | | DETROIT, MI 48206 |
| Assessment Unit: | CITY OF DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO, ASSR. |
| School District: | DETROIT | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| | | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$98,979 | \$34,390 | \$34,390 | (\$64,589) |
| TAXABLE VALUE | | | | |
| 2011 | \$98,979 | \$34,390 | \$34,390 | (\$64,589) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0890**
WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 2013, approved a 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: 15000583-5 Classification: REAL County: WAYNE COUNTY Assessment Unit: CITY OF DETROIT School District: DETROIT</p> | <p>Property Owner: ARROW UNIFORM RENTAL, INC. 6400 MONROE BLVD. TAYLOR, MI 48180-1814 Assessing Officer / Equalization Director: GARY L. EVANKO, ASSR. 2 WOODWARD AVENUE, CAYMC STE. 824 DETROIT, MI 48226</p> |
|---|---|

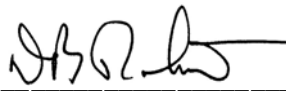
| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|-----------------------|------------------------|-----------------------|--------------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$154,717 | \$10,441 | \$10,441 | (\$144,276) |
| 2012 | \$137,559 | \$10,441 | \$10,441 | (\$127,118) |
| 2013 | \$137,559 | \$10,441 | \$10,441 | (\$127,118) |
| TAXABLE VALUE | | | | |
| 2011 | \$154,717 | \$10,441 | \$10,441 | (\$144,276) |
| 2012 | \$137,559 | \$10,441 | \$10,441 | (\$127,118) |
| 2013 | \$137,559 | \$10,441 | \$10,441 | (\$127,118) |

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

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

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

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



 Douglas B. Roberts
 Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0891

WAYNE COUNTY

CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 15000609
Classification: REAL
County: WAYNE COUNTY
Assessment Unit: CITY OF DETROIT

School District: DETROIT

Property Owner:
ARROW UNIFORM RENTAL, INC.
6400 MONROE BLVD.
TAYLOR, MI 48180-1814

Assessing Officer / Equalization Director:
GARY L. EVANKO, ASSR.
2 WOODWARD AVENUE, CAYMC STE. 824
DETROIT, MI 48226

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$2,816 | \$1,950 | \$1,950 | (\$866) |
| 2012 | \$2,816 | \$1,950 | \$1,950 | (\$866) |
| 2013 | \$2,816 | \$1,950 | \$1,950 | (\$866) |
| TAXABLE VALUE | | | | |
| 2011 | \$2,816 | \$1,950 | \$1,950 | (\$866) |
| 2012 | \$2,816 | \$1,950 | \$1,950 | (\$866) |
| 2013 | \$2,816 | \$1,950 | \$1,950 | (\$866) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER**

Issued December 16, 2013

Docket Number: **154-13-0892**

**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|-----------------------------------|
| Parcel Code: | 15007900 | Property Owner: | ARROW UNIFORM RENTAL, INC. |
| Classification: | REAL | | 6400 MONROE BLVD. |
| County: | WAYNE COUNTY | | TAYLOR, MI 48180-1814 |
| Assessment Unit: | CITY OF DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO, ASSR. |
| School District: | DETROIT | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| | | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$11,396 | \$2,464 | \$2,464 | (\$8,932) |
| 2012 | \$11,139 | \$2,464 | \$2,464 | (\$8,675) |
| 2013 | \$11,139 | \$2,464 | \$2,464 | (\$8,675) |
| TAXABLE VALUE | | | | |
| 2011 | \$9,114 | \$2,464 | \$2,464 | (\$6,650) |
| 2012 | \$9,360 | \$2,464 | \$2,464 | (\$6,896) |
| 2013 | \$9,584 | \$2,464 | \$2,464 | (\$7,120) |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0893

WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|-----------------------------------|
| Parcel Code: | 15007901 | Property Owner: | ARROW UNIFORM RENTAL, INC. |
| Classification: | REAL | | 6400 MONROE BLVD. |
| County: | WAYNE COUNTY | | TAYLOR, MI 48180-1814 |
| Assessment Unit: | CITY OF DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO, ASSR. |
| School District: | DETROIT | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| | | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$15,061 | \$1,846 | \$1,846 | (\$13,215) |
| 2012 | \$15,061 | \$1,846 | \$1,846 | (\$13,215) |
| 2013 | \$15,061 | \$1,846 | \$1,846 | (\$13,215) |
| TAXABLE VALUE | | | | |
| 2011 | \$15,061 | \$1,846 | \$1,846 | (\$13,215) |
| 2012 | \$15,061 | \$1,846 | \$1,846 | (\$13,215) |
| 2013 | \$15,061 | \$1,846 | \$1,846 | (\$13,215) |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0894

WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|-----------------------------------|
| Parcel Code: | 15007724 | Property Owner: | ARROW UNIFORM RENTAL, INC. |
| Classification: | REAL | | 6400 MONROE BLVD. |
| County: | WAYNE COUNTY | | TAYLOR, MI 48180-1814 |
| Assessment Unit: | CITY OF DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO, ASSR. |
| School District: | DETROIT | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| | | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$2,204 | \$1,034 | \$1,034 | (\$1,170) |
| 2012 | \$1,960 | \$1,034 | \$1,034 | (\$926) |
| 2013 | \$1,960 | \$1,034 | \$1,034 | (\$926) |
| TAXABLE VALUE | | | | |
| 2011 | \$2,204 | \$1,034 | \$1,034 | (\$1,170) |
| 2012 | \$1,960 | \$1,034 | \$1,034 | (\$926) |
| 2013 | \$1,960 | \$1,034 | \$1,034 | (\$926) |

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

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

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

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



Douglas B. Roberts
Chairperson



STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

Issued December 16, 2013

Docket Number: 154-13-0895

WAYNE COUNTY
CITY OF DETROIT

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|-----------------------------------|
| Parcel Code: | 15007725 | Property Owner: | ARROW UNIFORM RENTAL, INC. |
| Classification: | REAL | | 6400 MONROE BLVD. |
| County: | WAYNE COUNTY | | TAYLOR, MI 48180-1814 |
| Assessment Unit: | CITY OF DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO, ASSR. |
| School District: | DETROIT | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| | | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$8,020 | \$1,034 | \$1,034 | (\$6,986) |
| 2012 | \$7,131 | \$1,034 | \$1,034 | (\$6,097) |
| 2013 | \$7,131 | \$1,034 | \$1,034 | (\$6,097) |
| TAXABLE VALUE | | | | |
| 2011 | \$8,020 | \$1,034 | \$1,034 | (\$6,986) |
| 2012 | \$7,131 | \$1,034 | \$1,034 | (\$6,097) |
| 2013 | \$7,131 | \$1,034 | \$1,034 | (\$6,097) |

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

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

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

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



Douglas B. Roberts
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued December 16, 2013**

Docket Number: **154-13-0922**
**WAYNE COUNTY
CITY OF DETROIT**

The State Tax Commission, at a meeting held on December 16, 2013, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

| | | | |
|------------------|-----------------|--|-----------------------------------|
| Parcel Code: | 09004551 | Property Owner: | ST AUBIN SQUARE LDHA, LP |
| Classification: | REAL | | 8445 E. JEFFERSON AVE. |
| County: | WAYNE COUNTY | | DETROIT, MI 48214 |
| Assessment Unit: | CITY OF DETROIT | Assessing Officer / Equalization Director: | GARY L. EVANKO, ASSR. |
| School District: | DETROIT | | 2 WOODWARD AVENUE, CAYMC STE. 824 |
| | | | DETROIT, MI 48226 |

| YEAR | ORIGINAL VALUATION | REQUESTED VALUATION | APPROVED VALUATION | NET INCREASE NET (DECREASE) |
|-----------------------|--------------------|---------------------|--------------------|-----------------------------|
| ASSESSED VALUE | | | | |
| 2011 | \$118,750 | \$0 | \$0 | (\$118,750) |
| TAXABLE VALUE | | | | |
| 2011 | \$118,750 | \$0 | \$0 | (\$118,750) |

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

