

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

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

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

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

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

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

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

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

**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0064**  
**ALPENA COUNTY**  
**WILSON TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	084-027-000-294-00	Property Owner:	BROWN, RONALD D & DOROTHY E.
Classification:	REAL		5318 GEMINI LANE
County:	ALPENA COUNTY		ALPENA, MI 49707
Assessment Unit:	WILSON TWP.	Assessing Officer / Equalization Director:	WILLIAM B. DOMKE, ASSR.
School District:	ALPENA		3181 HERRON ROAD
			HERRON, MI 49744

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$2,200	\$2,200	\$2,200
<b>TAXABLE VALUE</b>				
2013	\$0	\$2,132	\$2,132	\$2,132

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0088**  
**BERRIEN COUNTY**  
**NEW BUFFALO TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	11-39-5250-0105-01-9	Property Owner:	DAVID & AUDREY BOUVIER; J & S HOOVER 408 W. ELM ST. FRANKLIN, TN 37064
Classification:	REAL	Assessing Officer / Equalization Director:	DAVID T. ROENICKE, ASSR. 17425 RED ARROW HIGHWAY NEW BUFFALO, MI 49117
County:	BERRIEN COUNTY		
Assessment Unit:	NEW BUFFALO TWP.		
School District:	NEW BUFFALO		

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$82,500	\$225,000	\$225,000	\$142,500
2013	\$82,500	\$198,000	\$198,000	\$115,500
<b>TAXABLE VALUE</b>				
2012	\$64,171	\$206,671	\$206,671	\$142,500
2013	\$62,667	\$198,000	\$198,000	\$135,333

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1043**  
**CLINTON COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-20-90-50-620-700	Property Owner:	JK WINTERS PC
Classification:	PERSONAL		3515 COOLIDGE ROAD
County:	CLINTON COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	LANSING		410 ABBOT ROAD ROOM 109
			EAST LANSING, MI 48823-3388

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$4,800	\$4,800	\$4,800
2012	\$0	\$3,800	\$3,800	\$3,800
<b>TAXABLE VALUE</b>				
2011	\$0	\$4,800	\$4,800	\$4,800
2012	\$0	\$3,800	\$3,800	\$3,800

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1147**  
**CLINTON COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	19-20-50-36-201-218	Property Owner:	SCA2 LLC
Classification:	REAL		SUITE 200
County:	CLINTON COUNTY		27777 FRANKLIN ROAD
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	SOUTHFIELD, MI 48034
			DAVID C. LEE, ASSR.
School District:	LANSING		410 ABBOT ROAD ROOM 109
			EAST LANSING, MI 48823-3388

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$4,600	\$0	\$0	(\$4,600)
<b>TAXABLE VALUE</b>				
2013	\$4,600	\$0	\$0	(\$4,600)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0065**  
**GLADWIN COUNTY**  
**CITY OF GLADWIN**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	170-080-042-003-00	Property Owner:	SWINEHART, BENNETT & MARY
Classification:	REAL		709 ANCHOR STREET
County:	GLADWIN COUNTY		GLADWIN, MI 48624
Assessment Unit:	CITY OF GLADWIN	Assessing Officer / Equalization Director:	BERNADETTE L. WEAVER, ASSR.
School District:	GLADWIN		1000 W. CEDAR AVENUE
			GLADWIN, MI 48624

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$5,900	\$5,900	\$5,900
<b>TAXABLE VALUE</b>				
2013	\$0	\$5,900	\$5,900	\$5,900

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1064**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-41-720-000	Property Owner:	MERIDETH C. HEISEY, DO, PC
Classification:	PERSONAL		830 LAKE LANSING ROAD SUITE 190
County:	INGHAM COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$800	\$800	\$800
2012	\$0	\$700	\$700	\$700
<b>TAXABLE VALUE</b>				
2011	\$0	\$800	\$800	\$800
2012	\$0	\$700	\$700	\$700

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1066**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-22-308-405	Property Owner:	THE TANNING COMPANY, LLC
Classification:	PERSONAL		423 ALBERT AVE.
County:	INGHAM COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$0	\$5,500	\$5,500	\$5,500
2012	\$0	\$5,500	\$5,500	\$5,500
<b>TAXABLE VALUE</b>				
2011	\$0	\$5,500	\$5,500	\$5,500
2012	\$0	\$5,500	\$5,500	\$5,500

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1149**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-52-749-600	Property Owner:	FRESENIUS MEDICAL CARE
Classification:	PERSONAL		SUITE A
County:	INGHAM COUNTY		2601 COOLIDGE ROAD
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	EAST LANSING, MI 48823
School District:	EAST LANSING		DAVID C. LEE, ASSR.
			410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1150**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-01-767-660	Property Owner:	SPARTAN TECH CENTER
Classification:	PERSONAL		228 ABBOT ROAD
County:	INGHAM COUNTY		EAST LANSING, MI 48823
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$5,000	\$0	\$0	(\$5,000)
2013	\$5,100	\$0	\$0	(\$5,100)
<b>TAXABLE VALUE</b>				
2012	\$5,000	\$0	\$0	(\$5,000)
2013	\$5,100	\$0	\$0	(\$5,100)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1151**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-41-633-100	Property Owner:	DEBORAH LINCOLN RN
Classification:	PERSONAL		SUITE 100
County:	INGHAM COUNTY		790 LAKE LANSING ROAD
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	EAST LANSING, MI 48823
School District:	EAST LANSING		DAVID C. LEE, ASSR.
			410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1152**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-41-424-550	Property Owner:	INTERDEPENDENCE INC.
Classification:	PERSONAL		SUITE A
County:	INGHAM COUNTY		3497 COOLIDGE ROAD
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	EAST LANSING, MI 48823
School District:	EAST LANSING		DAVID C. LEE, ASSR.
			410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$1,700	\$0	\$0	(\$1,700)
2013	\$1,800	\$0	\$0	(\$1,800)
<b>TAXABLE VALUE</b>				
2012	\$1,700	\$0	\$0	(\$1,700)
2013	\$1,800	\$0	\$0	(\$1,800)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1153**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-45-494-015	Property Owner:	J&H OIL COMPANY
Classification:	PERSONAL		2696 CHICAGO DR., SW
County:	INGHAM COUNTY		WYOMING, MI 49519
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	EAST LANSING		410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$40,400	\$0	\$0	(\$40,400)
<b>TAXABLE VALUE</b>				
2013	\$40,400	\$0	\$0	(\$40,400)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1154**  
**INGHAM COUNTY**  
**CITY OF EAST LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-20-90-41-720-100	Property Owner:	KENNETH STEPHENS PHD DO PC
Classification:	PERSONAL		SUITE 190
County:	INGHAM COUNTY		830 LAKE LANSING ROAD
Assessment Unit:	CITY OF EAST LANSING	Assessing Officer / Equalization Director:	EAST LANSING, MI 48823
School District:	EAST LANSING		DAVID C. LEE, ASSR.
			410 ABBOTT ROAD ROOM 109
			EAST LANSING, MI 48823

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0004**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	90-33-01-75-318-000	Property Owner:	NMHG FINANCIAL SERVICES INC.
Classification:	PERSONAL		PO BOX 5043
County:	INGHAM COUNTY		CHICAGO, IL 60680-5043
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$241,600	\$194,500	\$194,500	(\$47,100)
<b>TAXABLE VALUE</b>				
2013	\$241,600	\$194,500	\$194,500	(\$47,100)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0099**  
**INGHAM COUNTY**  
**CITY OF LANSING**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	90-33-01-70-794-000	Property Owner:	VALCOMP TECHNOLOGY INC.
Classification:	PERSONAL		40 WINGES ROAD UNIT #4
County:	INGHAM COUNTY		WOOD BRIDGE
Assessment Unit:	CITY OF LANSING	Assessing Officer / Equalization Director:	WILLIAM E. FOWLER, ASSR.
School District:	LANSING		124 W. MICHIGAN AVE 3RD FLOOR
			LANSING, MI 48933

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$1,600	\$0	\$0	(\$1,600)
2013	\$1,600	\$0	\$0	(\$1,600)
<b>TAXABLE VALUE</b>				
2012	\$1,600	\$0	\$0	(\$1,600)
2013	\$1,600	\$0	\$0	(\$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 April 8, 2014**

Docket Number: **154-13-1162**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 33-02-02-91-519-733  
Classification: PERSONAL  
County: INGHAM COUNTY  
Assessment Unit: MERIDIAN CHARTER TWP.  
  
School District: EAST LANSING

Property Owner:  
GW SERVICES INC  
dba GLACIER WATER SERVICES  
1385 PARK CENTER DRIVE  
VISTA, CA 92081-8338  
Assessing Officer / Equalization Director:  
DAVID C. LEE, ASSR.  
5151 MARSH ROAD  
OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$900	\$0	\$0	(\$900)
<b>TAXABLE VALUE</b>				
2013	\$900	\$0	\$0	(\$900)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1173**  
**INGHAM COUNTY**  
**MERIDIAN CHARTER TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-29-402-028	Property Owner:	JAYSON A. AND SARA A. CHIZICK
Classification:	REAL		2695 SOPHIEA
County:	INGHAM COUNTY		OKEMOS, MI 48864
Assessment Unit:	MERIDIAN CHARTER TWP.	Assessing Officer / Equalization Director:	DAVID C. LEE, ASSR.
School District:	OKEMOS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$44,500	\$108,500	\$108,500	\$64,000
<b>TAXABLE VALUE</b>				
2013	\$44,500	\$108,500	\$108,500	\$64,000

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1139**  
**KENT COUNTY**  
**CITY OF LOWELL**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

<p>Parcel Code: 41-55-72-011-459 Classification: REAL-IFT County: KENT COUNTY Assessment Unit: CITY OF LOWELL  School District: LOWELL</p>	<p>Property Owner: JICE PHARMACEUTICALS 218 S. WASHINGTON LOWELL, MI 49331  Assessing Officer / Equalization Director: JEFFREY D. RASHID, ASSR. 301 E. MAIN STREET LOWELL, MI 49331</p>
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YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$100,000	\$0	\$0	(\$100,000)
 <b>TAXABLE VALUE</b>				
2012	\$100,000	\$0	\$0	(\$100,000)

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

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

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

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



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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1137**  
**LAKE COUNTY**  
**CHERRY VALLEY TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	43-10-009-002-00	Property Owner:	RANDY & NANCY KRAKER
Classification:	REAL		7262 PINGREE ST.
County:	LAKE COUNTY		ALLENDALE, MI 49401
Assessment Unit:	CHERRY VALLEY TWP.	Assessing Officer / Equalization Director:	SAMMY S. BARNETT, ASSR.
School District:	BALDWIN		8572 S. BRANCH ROAD
			BRANCH, MI 49402

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$53,500	\$59,400	\$59,400	\$5,900
2012	\$37,500	\$59,400	\$59,400	\$21,900
<b>TAXABLE VALUE</b>				
2011	\$18,424	\$40,324	\$40,324	\$21,900
2012	\$18,921	\$40,821	\$40,821	\$21,900

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1145**  
**LIVINGSTON COUNTY**  
**BRIGHTON TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-99-100-879	Property Owner:	DE LAGE LANDEN OPERATIONAL SVCS.
Classification:	PERSONAL		SUITE 1
County:	LIVINGSTON COUNTY		1111 OLD EAGLE SCHOOL ROAD
Assessment Unit:	BRIGHTON TWP.	Assessing Officer / Equalization Director:	WAYNE, PA 19087-1453
			STACY ANN KALISZEWSKI, ASSR.
School District:	HOWELL		4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$3,120	\$3,120	\$3,120
<b>TAXABLE VALUE</b>				
2013	\$0	\$3,120	\$3,120	\$3,120

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0066**  
**LIVINGSTON COUNTY**  
**BRIGHTON TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-25-400-027	Property Owner:	FREDERICK BEYER
Classification:	REAL		13602 WHITE TAIL RUN
County:	LIVINGSTON COUNTY		MILFORD, MI 48380
Assessment Unit:	BRIGHTON TWP.	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI, ASSR.
School District:	BRIGHTON		4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$31,550	\$31,550	\$31,550
<b>TAXABLE VALUE</b>				
2013	\$0	\$31,550	\$31,550	\$31,550

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0090**  
**LIVINGSTON COUNTY**  
**BRIGHTON TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	4712-99-000-145	Property Owner:	D & J SPARTAN TIRE
Classification:	PERSONAL		250 NORTH PARK BLVD.
County:	LIVINGSTON COUNTY		LAKE ORION, MI 48065-0445
Assessment Unit:	BRIGHTON TWP.	Assessing Officer / Equalization Director:	STACY ANN KALISZEWSKI, ASSR.
School District:	BRIGHTON		4363 BUNO ROAD
			BRIGHTON, MI 48114

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$28,110	\$24,630	\$24,630	(\$3,480)
<b>TAXABLE VALUE</b>				
2012	\$28,110	\$24,630	\$24,630	(\$3,480)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0036**  
**MACOMB COUNTY**  
**CITY OF STERLING HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-04-377-026-002  
Classification: PERSONAL  
County: MACOMB COUNTY  
Assessment Unit: CITY OF STERLING HEIGHTS  
  
School District: UTICA

Property Owner:  
MSE FABRICATION, LLC  
6624 BURROUGHS AVE.  
STERLING HEIGHTS, MI 48314  
  
Assessing Officer / Equalization Director:  
DWAYNE G. MCLACHLAN, ASSR.  
40555 UTICA ROAD, BOX 8009  
STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$61,750	\$0	\$0	(\$61,750)
2013	\$77,200	\$0	\$0	(\$77,200)
<b>TAXABLE VALUE</b>				
2012	\$61,750	\$0	\$0	(\$61,750)
2013	\$77,200	\$0	\$0	(\$77,200)

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0083**  
**MACOMB COUNTY**  
**CITY OF STERLING HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-96-000-001-102  
Classification: PERSONAL  
County: MACOMB COUNTY  
Assessment Unit: CITY OF STERLING HEIGHTS  
  
School District: UTICA

Property Owner:  
TEARLAB RESEARCH INC.  
C/O AVALARA INC.  
5540 CENTERVIEW DR., STE 222  
RALEIGH, NC 27606-3386  
Assessing Officer / Equalization Director:  
DWAYNE G. MCLACHLAN, ASSR.  
40555 UTICA ROAD, BOX 8009  
STERLING HEIGHTS, MI 48311-8009

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

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0087**  
**MACOMB COUNTY**  
**CITY OF STERLING HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	10-96-000-001-090	Property Owner:	INTERNATIONAL ENVIRONMENTAL MGMT.
Classification:	PERSONAL		C/O MARVIN F. POER & CO.
County:	MACOMB COUNTY		PO BOX 802206
Assessment Unit:	CITY OF STERLING HEIGHTS	Assessing Officer / Equalization Director:	DALLAS, TX 75380-2206
School District:	UTICA		DWAYNE G. MCLACHLAN, ASSR.
			40555 UTICA ROAD, BOX 8009
			STERLING HEIGHTS, MI 48311-8009

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$3,500	\$3,500	\$3,500
2013	\$0	\$3,000	\$3,000	\$3,000
<b>TAXABLE VALUE</b>				
2012	\$0	\$3,500	\$3,500	\$3,500
2013	\$0	\$3,000	\$3,000	\$3,000

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0089**  
**MACOMB COUNTY**  
**CITY OF STERLING HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 10-09-276-010-001  
Classification: PERSONAL  
County: MACOMB COUNTY  
Assessment Unit: CITY OF STERLING HEIGHTS  
  
School District: UTICA

Property Owner:  
AKINS CONSTRUCTION INC.  
6565 E. NEVADA  
DETROIT, MI 48234

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

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$79,000	\$0	\$0	(\$79,000)
<b>TAXABLE VALUE</b>				
2012	\$79,000	\$0	\$0	(\$79,000)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0068**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	98-82-013-057	Property Owner:	DEDICATED ACQUISITION
Classification:	PERSONAL		d/b/a DEDICATED MACHINE
County:	MACOMB COUNTY		6855 MILLER DRIVE
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	WARREN, MI 48092
School District:	WARREN CONSOLIDATED		MARCIA D.M. SMITH, ASSR.
			ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$380,802	\$380,802	\$380,802
<b>TAXABLE VALUE</b>				
2013	\$0	\$380,802	\$380,802	\$380,802

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 April 8, 2014**

Docket Number: **154-14-0069**  
**MACOMB COUNTY**  
**CITY OF WARREN**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	99-06-725-712	Property Owner:	DEDICATED ACQUISITION
Classification:	PERSONAL		d/b/a DEDICATED MACHINE
County:	MACOMB COUNTY		6855 MILLER DRIVE
Assessment Unit:	CITY OF WARREN	Assessing Officer / Equalization Director:	WARREN, MI 48092
School District:	WARREN CONSOLIDATED		MARCIA D.M. SMITH, ASSR.
			ONE CITY SQUARE, STE. 310
			WARREN, MI 48093

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$424,693	\$43,143	\$43,143	(\$381,550)
<b>TAXABLE VALUE</b>				
2013	\$424,693	\$43,143	\$43,143	(\$381,550)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0067**  
**MACOMB COUNTY**  
**MACOMB TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-50-15797-3	Property Owner:	TCS MICHIGAN, L.P.
Classification:	PERSONAL		SUITE 360
County:	MACOMB COUNTY		6995 UNION PARK CENTER
Assessment Unit:	MACOMB TWP.	Assessing Officer / Equalization Director:	SALT LAKE CITY, UT 48047
School District:	CHIPPEWA VALLEY		DANIEL P. HICKEY, ASSR.
			54111 BROUGHTON ROAD
			MACOMB, MI 48042

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$79,370	\$79,370	\$79,370
2013	\$0	\$71,270	\$71,270	\$71,270
<b>TAXABLE VALUE</b>				
2012	\$0	\$79,370	\$79,370	\$79,370
2013	\$0	\$71,270	\$71,270	\$71,270

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1146**  
**MARQUETTE COUNTY**  
**CITY OF MARQUETTE**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	9630337	Property Owner:	MERRICKS INC.
Classification:	PERSONAL		100 COLES DR.
County:	MARQUETTE COUNTY		MARQUETTE, MI 49855
Assessment Unit:	CITY OF MARQUETTE	Assessing Officer / Equalization Director:	SUSAN K. BOVAN, ASSR.
School District:	MARQUETTE CITY		300 W. BARAGA AVENUE
			MARQUETTE, MI 49855

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$57,900	\$9,500	\$9,500	(\$48,400)
<b>TAXABLE VALUE</b>				
2013	\$57,900	\$9,500	\$9,500	(\$48,400)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0070**  
**MECOSTA COUNTY**  
**BIG RAPIDS TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	54-05-010-000-037	Property Owner:	PATRICK & PENNY CURRIE
Classification:	REAL		1009 WEST AVENUE
County:	MECOSTA COUNTY		BIG RAPIDS, MI 49307
Assessment Unit:	BIG RAPIDS TWP.	Assessing Officer / Equalization Director:	DAVID R. KIRWIN, ASSR.
School District:	BIG RAPIDS		14212 NORTHLAND DRIVE
			BIG RAPIDS, MI 49307

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$123,900	\$123,900	\$123,900	\$0
2013	\$118,400	\$118,400	\$118,400	\$0
<b>TAXABLE VALUE</b>				
2012	\$28,037	\$116,773	\$116,773	\$88,736
2013	\$28,709	\$114,037	\$114,037	\$85,328

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0071**  
**MONROE COUNTY**  
**DUNDEE TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	5842-200-155-00	Property Owner:	GE EQUIP SMALL TICKET, LLC
Classification:	PERSONAL		PO BOX 5043
County:	MONROE COUNTY		CHICAGO, IL 60680-5043
Assessment Unit:	DUNDEE TWP.	Assessing Officer / Equalization Director:	MICHAEL M. MILETTI, ASSR.
School District:	DUNDEE		179 MAIN STREET
			DUNDEE, MI 48131

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$2,384	\$2,384	\$2,384
<b>TAXABLE VALUE</b>				
2013	\$0	\$2,384	\$2,384	\$2,384

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

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

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

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



Douglas B. Roberts  
Chairperson



STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014

Docket Number: 154-13-1163  
MONTMORENCY COUNTY  
MONTMORENCY TWP.

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	006-900-000-129-00	Property Owner:	ENERGY PROPOANE, LLC
Classification:	PERSONAL		ATTN: TAX DEPT.
County:	MONTMORENCY COUNTY		PO BOX 206
Assessment Unit:	MONTMORENCY TWP.		WHIPPANY, NJ 07981
School District:	ATLANTA	Assessing Officer / Equalization Director:	KELLY BOLDREY-BENNETT, ASSR.
			P.O. BOX 457
			HILLMAN, MI 49746

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$5,582	\$5,582	\$5,582
<b>TAXABLE VALUE</b>				
2013	\$0	\$5,582	\$5,582	\$5,582

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1071**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02-90-10-100-254	Property Owner:	YOUR SOURCE MANAGEMENT
Classification:	PERSONAL		69 SQUIRREL CT.
County:	OAKLAND COUNTY		AUBURN HILLS, MI 48326
Assessment Unit:	CITY OF AUBURN HILLS	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER, ASSR.
School District:	AVONDALE		1827 N. SQUIRREL ROAD
			AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,560	\$1,560	\$1,560
2013	\$0	\$2,205	\$2,205	\$2,205
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,560	\$1,560	\$1,560
2013	\$0	\$2,205	\$2,205	\$2,205

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1072**  
**OAKLAND COUNTY**  
**CITY OF AUBURN HILLS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 02-99-00-012-018  
Classification: PERSONAL  
County: OAKLAND COUNTY  
Assessment Unit: CITY OF AUBURN HILLS  
  
School District: AVONDALE

Property Owner:  
YOUR SOURCE MANAGEMENT  
3346 AUBURN RD.  
AUBURN HILLS, MI 48326  
  
Assessing Officer / Equalization Director:  
MICHEAL R. LOHMEIER, ASSR.  
1827 N. SQUIRREL ROAD  
AUBURN HILLS, MI 48326

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$22,390	\$22,390	\$22,390
2013	\$0	\$21,455	\$21,455	\$21,455
<b>TAXABLE VALUE</b>				
2012	\$0	\$22,390	\$22,390	\$22,390
2013	\$0	\$21,455	\$21,455	\$21,455

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0072**  
**OAKLAND COUNTY**  
**CITY OF BERKLEY**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	04-99-00-012-042	Property Owner:	CRISPELLI'S
Classification:	PERSONAL		28939 WOODWARD AVE.
County:	OAKLAND COUNTY		BERKLEY, MI 48072
Assessment Unit:	CITY OF BERKLEY	Assessing Officer / Equalization Director:	DAVID M. HIEBER, ASSR.
School District:	BERKLEY		250 ELIZABETH LK RD. STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$5,690	\$27,810	\$27,810	\$22,120
2013	\$193,520	\$317,610	\$317,610	\$124,090
<b>TAXABLE VALUE</b>				
2012	\$5,690	\$27,810	\$27,810	\$22,120
2013	\$193,520	\$317,610	\$317,610	\$124,090

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1169**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-053-028	Property Owner:	MAC PROFESSIONALS INC.
Classification:	PERSONAL		30275 HUDSON DR.
County:	OAKLAND COUNTY		NOVI, MI 48377
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	WALLED LAKE		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$95,820	\$350,280	\$350,280	\$254,460
<b>TAXABLE VALUE</b>				
2013	\$95,820	\$350,280	\$350,280	\$254,460

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1170**  
**OAKLAND COUNTY**  
**CITY OF NOVI**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-99-00-013-129	Property Owner:	POWERHOUSE ELITE/NOVI FITNESS
Classification:	PERSONAL		44124 W. 12 MILE #e-123
County:	OAKLAND COUNTY		NOVI, MI 48375
Assessment Unit:	CITY OF NOVI	Assessing Officer / Equalization Director:	D. GLENN LEMMON, ASSR.
School District:	NOVI		45175 W. 10 MILE
			NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$60,000	\$248,590	\$248,590	\$188,590
<b>TAXABLE VALUE</b>				
2013	\$60,000	\$248,590	\$248,590	\$188,590

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0073**  
**OAKLAND COUNTY**  
**CITY OF ROCHESTER HILLS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-99-00-260-271	Property Owner:	SECURITY INSPECTION
Classification:	PERSONAL		2831 RESEARCH
County:	OAKLAND COUNTY		ROCHESTER HILLS, MI 48309
Assessment Unit:	CITY OF ROCHESTER HILLS	Assessing Officer / Equalization Director:	KURT A. DAWSON, ASSR.
School District:	AVONDALE		1000 ROCHESTER HILLS DRIVE
			ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$298,990	\$244,260	\$244,260	(\$54,730)
<b>TAXABLE VALUE</b>				
2013	\$298,990	\$244,260	\$244,260	(\$54,730)

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-0902**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-393-770	Property Owner:	CONSTAR, INC.
Classification:	PERSONAL		SUITE 100
County:	OAKLAND COUNTY		2701 TROY CENTER DR.
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	TROY, MI 48084
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$8,660	\$14,780	\$14,780	\$6,120
<b>TAXABLE VALUE</b>				
2013	\$8,660	\$14,780	\$14,780	\$6,120

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0101**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-267-780	Property Owner:	NATIONAL CONEY ISLAND INC.
Classification:	PERSONAL		27947 GROESBECK
County:	OAKLAND COUNTY		ROSEVILLE, MI 48066-5221
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$95,800	\$51,270	\$51,270	(\$44,530)
2013	\$82,110	\$40,370	\$40,370	(\$41,740)
<b>TAXABLE VALUE</b>				
2012	\$95,800	\$51,270	\$51,270	(\$44,530)
2013	\$82,110	\$40,370	\$40,370	(\$41,740)

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 April 8, 2014**

Docket Number: **154-14-0102**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-753-910	Property Owner:	MINORITY ALLIANCE CAPITAL LLC
Classification:	PERSONAL		SUITE 306
County:	OAKLAND COUNTY		6960 ORCHARD LAKE
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	WEST BLOOMFIELD, MI 48322-4523
			LEGER A. LICARI, ASSR.
School District:	TROY		500 W. BIG BEAVER
			TROY, MI 48084-5285

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$4,790	\$4,790	\$4,790
<b>TAXABLE VALUE</b>				
2013	\$0	\$4,790	\$4,790	\$4,790

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0103**  
**OAKLAND COUNTY**  
**CITY OF TROY**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	88-99-00-299-360	Property Owner:	DEPOR INDUSTRIES
Classification:	PERSONAL		SUITE 300
County:	OAKLAND COUNTY		390 PARK STREET
Assessment Unit:	CITY OF TROY	Assessing Officer / Equalization Director:	BIRMINGHAM, MI 48009
School District:	TROY		LEGER A. LICARI, ASSR.
			500 W. BIG BEAVER
			TROY, MI 48084-5285

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$1,263,230	\$1,294,390	\$1,294,390	\$31,160

<b>TAXABLE VALUE</b>				
2013	\$1,263,230	\$1,294,390	\$1,294,390	\$31,160

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1164**  
**OAKLAND COUNTY**  
**SOUTHFIELD TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	TB 99-00-012-508	Property Owner:	THOMSON REUTERS SCIENTIFIC INC
Classification:	PERSONAL		c/o RYAN TAX COMPLIANCE SVCS.
County:	OAKLAND COUNTY		PO BOX 4900, DEPT. 402
Assessment Unit:	SOUTHFIELD TWP.	Assessing Officer / Equalization Director:	SCOTTSDALE, AZ 85261-4900
			DAVID M. HIEBER, ASSR.
School District:	BIRMINGHAM		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$175,000	\$255,280	\$255,280	\$80,280
<b>TAXABLE VALUE</b>				
2012	\$175,000	\$255,280	\$255,280	\$80,280

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 April 8, 2014**

Docket Number: **154-13-1165**  
**OAKLAND COUNTY**  
**SOUTHFIELD TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	TB 99-00-013-540	Property Owner:	MASTER DATA CENTER INC.
Classification:	PERSONAL		c/o RYAN TAX COMPLIANCE SVCS.
County:	OAKLAND COUNTY		PO BOX 4900, DEPT. 402
Assessment Unit:	SOUTHFIELD TWP.	Assessing Officer / Equalization Director:	SCOTTSDALE, AZ 85261-4900
			DAVID M. HIEBER, ASSR.
School District:	BIRMINGHAM		250 ELIZABETH LK RD STE 1000 W
			PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$308,490	\$308,490	\$308,490
2013	\$0	\$522,520	\$522,520	\$522,520
<b>TAXABLE VALUE</b>				
2012	\$0	\$308,490	\$308,490	\$308,490
2013	\$0	\$522,520	\$522,520	\$522,520

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0038**  
**OTTAWA COUNTY  
CITY OF ZEELAND**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	70-17-18-100-062	Property Owner:	TOPLINE INVESTMENTS
Classification:	REAL		405 N. STATE ST.
County:	OTTAWA COUNTY		ZEELAND, MI 49464
Assessment Unit:	CITY OF ZEELAND	Assessing Officer / Equalization Director:	ARTHUR D. GRIMES, ASSR.
			21 S. ELM STREET
School District:	ZEELAND		ZEELAND, MI 49464

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2013	\$51,700	\$26,000	\$26,000	(\$25,700)
 <b>TAXABLE VALUE</b>				
2013	\$56,000	\$26,000	\$26,000	(\$30,000)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1166**  
**SAGINAW COUNTY**  
**RICHLAND TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22-12-2-14-1001-002	Property Owner:	JOEL W. ELISECH
Classification:	REAL		2807 N. FORDNEY
County:	SAGINAW COUNTY		HEMLOCK, MI 48626
Assessment Unit:	RICHLAND TWP.	Assessing Officer / Equalization Director:	FRANKLIN J. ROENICKE, ASSR.
School District:	HEMLOCK		1180 N. HEMLOCK ROAD
			HEMLOCK, MI 48626

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$15,200	\$38,200	\$38,200	\$23,000
2012	\$12,900	\$35,900	\$35,900	\$23,000
2013	\$12,400	\$35,400	\$35,400	\$23,000
<b>TAXABLE VALUE</b>				
2011	\$15,200	\$38,200	\$38,200	\$23,000
2012	\$12,900	\$35,900	\$35,900	\$23,000
2013	\$12,400	\$35,400	\$35,400	\$23,000

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-0138**  
**SAINT CLAIR COUNTY  
CITY OF MARYSVILLE**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-03-999-5014-000	Property Owner:	SBR PRINTING USA INC.
Classification:	PERSONAL		314 E. HURON
County:	SAINT CLAIR COUNTY		MARYSVILLE, MI 48040
Assessment Unit:	CITY OF MARYSVILLE	Assessing Officer / Equalization Director:	ANN M. RATLIFF, ASSR.
School District:	MARYSVILLE		1111 DELAWARE AVE., BOX 389
			MARYSVILLE, MI 48040

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$50,000	\$16,300	\$16,300	(\$33,700)
<b>TAXABLE VALUE</b>				
2011	\$50,000	\$16,300	\$16,300	(\$33,700)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0074**  
**SAINT CLAIR COUNTY  
PORT HURON TWP.**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	74-06-027-3001-022	Property Owner:	NORTH PORT ASSOC. LDHA
Classification:	REAL		50 PUBLIC SQUARE, SUITE 1200
County:	SAINT CLAIR COUNTY		CLEVELAND, OH 44113-2203
Assessment Unit:	PORT HURON TWP.	Assessing Officer / Equalization Director:	KENNETH G. HILL, ASSR.
School District:	PORT HURON		3800 LAPEER ROAD
			PORT HURON, MI 48060

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$0	\$1,532,400	\$1,532,400	\$1,532,400
<b>TAXABLE VALUE</b>				
2013	\$0	\$1,532,400	\$1,532,400	\$1,532,400

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1096**  
**WASHTENAW COUNTY**  
**CITY OF ANN ARBOR**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	09-90-00-079-863	Property Owner:	INTERACT PUBLIC SAFETY SYSTEM
Classification:	PERSONAL		3600 GREEN CT STE 780
County:	WASHTENAW COUNTY		ANN ARBOR, MI 48105
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)
<b>ASSESSED VALUE</b>				
2012	\$4,200	\$6,700	\$6,700	\$2,500
<b>TAXABLE VALUE</b>				
2012	\$4,200	\$6,700	\$6,700	\$2,500

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1102**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-2853-006	Property Owner:	ADVANCED OBSTETRICS & GYNECOLOGY
Classification:	PERSONAL		24346 WEST WARREN
County:	WAYNE COUNTY		DEARBORN HEIGHTS, MI 48127
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT, ASSR.
School District:	CRESTWOOD		6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$11,450	\$20,750	\$20,750	\$9,300
2012	\$11,140	\$19,300	\$19,300	\$8,160
<b>TAXABLE VALUE</b>				
2011	\$11,450	\$20,750	\$20,750	\$9,300
2012	\$11,140	\$19,300	\$19,300	\$8,160

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1103**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-33-999-00-1529-100 Classification: PERSONAL County: WAYNE COUNTY Assessment Unit: CITY OF DEARBORN HEIGHTS  School District: CRESTWOOD	Property Owner: ANTONIO'S CUCINA ITALIANA, D/B/A ANTONIO'S 1500 PENOBSCOT BLDG DETROIT, MI 48226  Assessing Officer / Equalization Director: BARBARA L. MCDERMOTT, ASSR. 6045 FENTON AVENUE DEARBORN HTS., MI 48127
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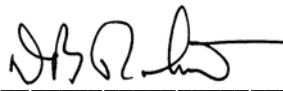
YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$21,860	\$29,450	\$29,450	\$7,590
2012	\$20,930	\$33,000	\$33,000	\$12,070
2013	\$20,350	\$34,250	\$34,250	\$13,900
<b>TAXABLE VALUE</b>				
2011	\$21,860	\$29,450	\$29,450	\$7,590
2012	\$20,930	\$33,000	\$33,000	\$12,070
2013	\$20,350	\$34,250	\$34,250	\$13,900

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1155**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-33-999-00-2453-000  
Classification: PERSONAL  
County: WAYNE COUNTY  
Assessment Unit: CITY OF DEARBORN HEIGHTS  
  
School District: CRESTWOOD

Property Owner:  
HEIGHTS REALTY GROUP, PC  
d/b/a RE/MAX LEADING EDGE, INC.  
25050 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)
<b>ASSESSED VALUE</b>				
2011	\$17,860	\$33,500	\$33,500	\$15,640
2012	\$16,720	\$29,550	\$29,550	\$12,830
2013	\$37,350	\$26,150	\$26,150	(\$11,200)
<b>TAXABLE VALUE</b>				
2011	\$17,860	\$33,500	\$33,500	\$15,640
2012	\$16,720	\$29,550	\$29,550	\$12,830
2013	\$37,350	\$26,150	\$26,150	(\$11,200)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1167**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-2427-500	Property Owner:	FAOUD BAZZY, INC.
Classification:	PERSONAL		d/b/a DEARBORN HEIGHTS RAM'S HORN
County:	WAYNE COUNTY		27235 FORD ROAD
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	DEARBORN HEIGHTS, MI 48127
School District:	CRESTWOOD		BARBARA L. MCDERMOTT, ASSR.
			6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$54,000	\$88,150	\$88,150	\$34,150
2012	\$49,900	\$80,300	\$80,300	\$30,400
2013	\$45,420	\$74,750	\$74,750	\$29,330
<b>TAXABLE VALUE</b>				
2011	\$54,000	\$88,150	\$88,150	\$34,150
2012	\$49,900	\$80,300	\$80,300	\$30,400
2013	\$45,420	\$74,750	\$74,750	\$29,330

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1168**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-33-999-00-1031-095  
Classification: PERSONAL  
County: WAYNE COUNTY  
Assessment Unit: CITY OF DEARBORN HEIGHTS  
School District: DEARBORN

Property Owner:  
RIVER OAKS MARATHON, INC.  
20015 ANN ARBOR TRAIL  
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)
<b>ASSESSED VALUE</b>				
2011	\$6,550	\$19,700	\$19,700	\$13,150
2012	\$6,290	\$18,100	\$18,100	\$11,810
2013	\$6,350	\$16,900	\$16,900	\$10,550
<b>TAXABLE VALUE</b>				
2011	\$6,550	\$19,700	\$19,700	\$13,150
2012	\$6,290	\$18,100	\$18,100	\$11,810
2013	\$6,350	\$16,900	\$16,900	\$10,550

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1171**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-33-999-00-00-2013-039	Property Owner:	HEAT WAVE HEATING & COOLING, INC.
Classification:	PERSONAL		SUITE 107
County:	WAYNE COUNTY		9357 GENERAL DRIVE
Assessment Unit:	CITY OF DEARBORN HEIGHTS	Assessing Officer / Equalization Director:	PLYMOUTH, MI 48170
School District:	DEARBORN HEIGHTS		BARBARA L. MCDERMOTT, ASSR.
			6045 FENTON AVENUE
			DEARBORN HTS., MI 48127

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$5,400	\$5,400	\$5,400
2013	\$1,130	\$4,750	\$4,750	\$3,620
<b>TAXABLE VALUE</b>				
2012	\$0	\$5,400	\$5,400	\$5,400
2013	\$1,130	\$4,750	\$4,750	\$3,620

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1172**  
**WAYNE COUNTY**  
**CITY OF DEARBORN HEIGHTS**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-33-999-00-1962-099  
Classification: PERSONAL  
County: WAYNE COUNTY  
Assessment Unit: CITY OF DEARBORN HEIGHTS  
School District: CRESTWOOD

Property Owner:  
MARATHON  
16825 WEST WARREN AVENUE  
DETROIT, MI 48228  
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)
<b>ASSESSED VALUE</b>				
2011	\$13,810	\$20,350	\$20,350	\$6,540
2012	\$12,820	\$18,400	\$18,400	\$5,580
2013	\$12,820	\$15,100	\$15,100	\$2,280
<b>TAXABLE VALUE</b>				
2011	\$13,810	\$20,350	\$20,350	\$6,540
2012	\$12,820	\$18,400	\$18,400	\$5,580
2013	\$12,820	\$15,100	\$15,100	\$2,280

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 April 8, 2014**

Docket Number: **154-13-0979**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	16023214	Property Owner:	OZI SERVICES, INC.
Classification:	REAL		17403 PRAIRIE
County:	WAYNE COUNTY		DETROIT, MI 48221
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)
<b>ASSESSED VALUE</b>				
2011	\$37,304	\$0	\$0	(\$37,304)
<b>TAXABLE VALUE</b>				
2011	\$37,304	\$0	\$0	(\$37,304)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0039**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	21060786	Property Owner:	PHILIP N. WASSENAAR
Classification:	REAL		608 MARLBOROUGH
County:	WAYNE COUNTY		DETROIT, MI 48215
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)
<b>ASSESSED VALUE</b>				
2012	\$3,078	\$638	\$638	(\$2,440)
2013	\$2,678	\$638	\$638	(\$2,040)
<b>TAXABLE VALUE</b>				
2012	\$3,078	\$638	\$638	(\$2,440)
2013	\$2,678	\$638	\$638	(\$2,040)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0040**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13008379-80	Property Owner:	SRS & SSR PROPERTIES LLC
Classification:	REAL		2028 LOGAN
County:	WAYNE COUNTY		STERLING HEIGHTS, MI 48310
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)
<b>ASSESSED VALUE</b>				
2012	\$111,881	\$3,587	\$3,587	(\$108,294)

<b>TAXABLE VALUE</b>				
2012	\$111,881	\$3,587	\$3,587	(\$108,294)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0041**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	13008382-5	Property Owner:	SRS & SSR PROPERTIES LLC
Classification:	REAL		2028 LOGAN
County:	WAYNE COUNTY		STERLING HEIGHTS, MI 48310
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)
<b>ASSESSED VALUE</b>				
2012	\$171,109	\$40,000	\$40,000	(\$131,109)
<b>TAXABLE VALUE</b>				
2012	\$171,109	\$40,000	\$40,000	(\$131,109)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0042**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22014107	Property Owner:	WILLIAM LIGON
Classification:	REAL		4775 CHERRYWOOD PARK
County:	WAYNE COUNTY		WEST BLOOMFIELD, MI 48323
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)
<b>ASSESSED VALUE</b>				
2012	\$51,304	\$7,500	\$7,500	(\$43,804)
<b>TAXABLE VALUE</b>				
2012	\$51,304	\$7,500	\$7,500	(\$43,804)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0075**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	08990018.01	Property Owner:	DISPLAY GROUP LTD
Classification:	PERSONAL		1700 WEST FORT STREET
County:	WAYNE COUNTY		DETROIT, MI 48216
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)
<b>ASSESSED VALUE</b>				
2013	\$122,840	\$142,100	\$142,100	\$19,260
<b>TAXABLE VALUE</b>				
2013	\$122,840	\$142,100	\$142,100	\$19,260

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0076**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	20990826.21	Property Owner:	GUADALAJARA #2 INC
Classification:	PERSONAL		1930 SPRINGWELLS ST.
County:	WAYNE COUNTY		DETROIT, MI 48209
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)
<b>ASSESSED VALUE</b>				
2012	\$0	\$19,390	\$19,390	\$19,390
2013	\$0	\$16,460	\$16,460	\$16,460
<b>TAXABLE VALUE</b>				
2012	\$0	\$19,390	\$19,390	\$19,390
2013	\$0	\$16,460	\$16,460	\$16,460

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0077**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02992241.10	Property Owner:	HUBBARD SNITCHLER & PARZIANELLO PLC
Classification:	PERSONAL		719 GRISWOLD #620
County:	WAYNE COUNTY		DETROIT, MI 48226
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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$51,600	\$51,600	\$51,600
<b>TAXABLE VALUE</b>				
2013	\$0	\$51,600	\$51,600	\$51,600

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0078**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	22990745.00	Property Owner:	PERFECTION INDUSTRIES INC.
Classification:	PERSONAL		18571 WEAVER ST.
County:	WAYNE COUNTY		DETROIT, MI 48228-1187
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)
<b>ASSESSED VALUE</b>				
2013	\$70,380	\$124,470	\$124,470	\$54,090
<b>TAXABLE VALUE</b>				
2013	\$70,380	\$124,470	\$124,470	\$54,090

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0079**  
**WAYNE COUNTY  
CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02990860.01	Property Owner:	SHINOLA/DETROIT LLC
Classification:	PERSONAL		SUITE 501
County:	WAYNE COUNTY		485 WEST MILWAUKEE AVE.
Assessment Unit:	CITY OF DETROIT	Assessing Officer / Equalization Director:	DETROIT, MI 48202
			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)
<b>ASSESSED VALUE</b>				
2013	\$0	\$955,270	\$955,270	\$955,270
<b>TAXABLE VALUE</b>				
2013	\$0	\$955,270	\$955,270	\$955,270

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0080**  
**WAYNE COUNTY**  
**CITY OF DETROIT**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	02990346.04	Property Owner:	UNLIMITED RECYCLING
Classification:	PERSONAL		30370 SCHOOL SECTION RD.
County:	WAYNE COUNTY		RICHMOND, MI 48062-3417
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)
<b>ASSESSED VALUE</b>				
2013	\$1,960	\$9,360	\$9,360	\$7,400
<b>TAXABLE VALUE</b>				
2013	\$1,960	\$9,360	\$9,360	\$7,400

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

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

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

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



Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2014

Docket Number: 154-14-0084  
WAYNE COUNTY  
CITY OF HIGHLAND PARK

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-43-999-00-0844-000  
Classification: PERSONAL  
County: WAYNE COUNTY  
Assessment Unit: CITY OF HIGHLAND PARK  
School District: HIGHLAND PARK

Property Owner:  
GENERAL WINE & LIQUOR  
373 VICTOR AVE.  
HIGHLAND PARK, MI 48203

Assessing Officer / Equalization Director:  
SCOTT T. VANDEMERGEL, ASSR.  
400 MONROE, STE. 600  
DETROIT, MI 48226


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$7,675,929	\$1,190,300	\$1,190,300	(\$6,485,629)
2013	\$7,675,929	\$1,398,100	\$1,398,100	(\$6,277,829)
<b>TAXABLE VALUE</b>				
2012	\$7,675,929	\$1,190,300	\$1,190,300	(\$6,485,629)
2013	\$7,675,929	\$1,398,100	\$1,398,100	(\$6,277,829)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

**Reason for Amendment :**  
The State Tax Commission determined to approve the change in the Original Assessed and Taxable Values, Requested Assessed and Taxable Value and Net Increase/Decrease Value for the 2013 Tax Year, and to add the 2012 Tax Year.

  
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Douglas B. Roberts  
Chairperson



Amended

STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued December 18, 2014

Docket Number: 154-14-0085  
WAYNE COUNTY  
CITY OF HIGHLAND PARK

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code: 82-43-999-00-0821-000  
Classification: PERSONAL  
County: WAYNE COUNTY  
Assessment Unit: CITY OF HIGHLAND PARK  
School District: HIGHLAND PARK

Property Owner:  
GREAT LAKES WINE & SPIRITS  
373 VICTOR AVE.  
HIGHLAND PARK, MI 48023

Assessing Officer / Equalization Director:  
SCOTT T. VANDEMERGEL, ASSR.  
400 MONROE, STE. 600  
DETROIT, MI 48226


YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$5,130,383	\$1,473,839	\$1,473,839	(\$3,656,544)
2013	\$5,130,383	\$1,978,539	\$1,978,539	(\$3,151,844)
<b>TAXABLE VALUE</b>				
2012	\$5,130,383	\$1,473,839	\$1,473,839	(\$3,656,544)
2013	\$5,130,383	\$1,978,539	\$1,978,539	(\$3,151,844)

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

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest. If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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

**Reason for Amendment :**  
The State Tax Commission determined to approve the change in the Original Assessed and Taxable Value, Requested Assessed and Taxable Value and Net Increase/Decrease Value for the 2013 Tax Year, and to add the 2012 Tax Year.

  
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Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-14-0086**  
**WAYNE COUNTY**  
**CITY OF HIGHLAND PARK**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	82-43-999-00-2441-009	Property Owner:	G & L DELIVERY CO.
Classification:	PERSONAL		373 VICTOR AVE.
County:	WAYNE COUNTY		HIGHLAND PARK, MI 48203
Assessment Unit:	CITY OF HIGHLAND PARK	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	HIGHLAND PARK		400 MONROE, SUITE 600
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2013	\$539,200	\$0	\$0	(\$539,200)
<b>TAXABLE VALUE</b>				
2013	\$539,200	\$0	\$0	(\$539,200)

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

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

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

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



Douglas B. Roberts  
Chairperson





**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-13-1175**  
**WAYNE COUNTY**  
**CITY OF RIVER ROUGE**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-006-99-0014-000	Property Owner:	MICHIGAN MARINE TERMINAL PROP.
Classification:	REAL		PO BOX 18247
County:	WAYNE COUNTY		RIVER ROUGE, MI 48218
Assessment Unit:	CITY OF RIVER ROUGE	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	RIVER ROUGE		400 MONROE, SUITE 600
			DETROIT, MI 48226

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2011	\$368,300	\$244,930	\$244,930	(\$123,370)

<b>TAXABLE VALUE</b>				
2011	\$368,300	\$244,930	\$244,930	(\$123,370)

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 April 8, 2014**

Docket Number: **154-13-1176**  
**WAYNE COUNTY**  
**CITY OF RIVER ROUGE**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	50-006-99-0016-000	Property Owner:	MICHIGAN MARINE TERMINAL PROP.
Classification:	REAL		PO BOX 18247
County:	WAYNE COUNTY		RIVER ROUGE, MI 48218
Assessment Unit:	CITY OF RIVER ROUGE	Assessing Officer / Equalization Director:	PHILIP O. MASTIN, III, ASSR.
School District:	RIVER ROUGE		400 MONROE, SUITE 600
			DETROIT, MI 48226

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2011	\$398,300	\$236,900	\$236,900	(\$161,400)

<b>TAXABLE VALUE</b>				
2011	\$398,300	\$236,900	\$236,900	(\$161,400)

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-12-1340**  
**WAYNE COUNTY**  
**CITY OF WYANDOTTE**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	57-999-00-4060-011	Property Owner:	DB'S BARBER SHOP
Classification:	PERSONAL		1447 FORD AVENUE
County:	WAYNE COUNTY		WYANDOTTE, MI 48192
Assessment Unit:	CITY OF WYANDOTTE	Assessing Officer / Equalization Director:	MARY E. BATCHELLER, ASSR.
School District:	WYANDOTTE		3200 BIDDLE AVENUE 2ND FLOOR
			WYANDOTTE, MI 48192

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED VALUE</b>				
2012	\$0	\$300	\$300	\$300
<b>TAXABLE VALUE</b>				
2012	\$0	\$300	\$300	\$300

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

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

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

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



Douglas B. Roberts  
Chairperson



**STATE OF MICHIGAN  
MICHIGAN STATE TAX COMMISSION  
OFFICIAL ORDER  
Issued April 8, 2014**

Docket Number: **154-12-1343**  
**WAYNE COUNTY**  
**CITY OF WYANDOTTE**

The State Tax Commission, at a meeting held on April 8, 2014, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	57-999-00-4064-011	Property Owner:	RINEY ELECTRIC
Classification:	PERSONAL		1459 FORT STREET
County:	WAYNE COUNTY		WYANDOTTE, MI 48192
Assessment Unit:	CITY OF WYANDOTTE	Assessing Officer / Equalization Director:	MARY E. BATCHELLER, ASSR.
School District:	WYANDOTTE		3200 BIDDLE AVENUE 2ND FLOOR
			WYANDOTTE, MI 48192

<i>YEAR</i>	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
<b>ASSESSED VALUE</b>				
2012	\$0	\$1,100	\$1,100	\$1,100
<b>TAXABLE VALUE</b>				
2012	\$0	\$1,100	\$1,100	\$1,100

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

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

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

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



Douglas B. Roberts  
Chairperson

