

**MICHIGAN STATE**  
UNIVERSITY

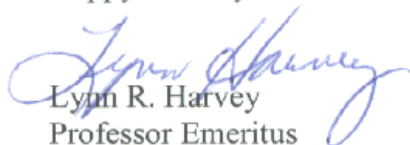
December 19, 2006

Mr. Joseph Turner  
2719 State St.  
Saginaw, MI 48602

Dear Joe:

I would like to commend you for taking the time to write the "Michigan Property Tax Proration" article that appeared in the December 2006 issue of The Michigan Assessor, most informative. Over my career the question of proration of property taxes have been forwarded to me for response from various sources I wish I had your article then. You wrote a very succinct article with good use of examples. I'm forwarding your article to my staff for future use.

Happy Holidays.



Lynn R. Harvey  
Professor Emeritus  
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