

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 02/12/2020**

Docket Number: **154-19-0709**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	33-02-02-90-528-792	Property Owner:	AL KAREM LLC - AUTO TEC
Classification:	PERSONAL		2702 S CEDAR ST
County:	INGHAM		LANSING MI 48910-3082
Assessment Unit:	TWP of MERIDIAN CHARTER	Assessing Officer / Equalization Director:	
Village:	NONE		DAVID C. LEE
School District:	OKEMOS PUBLIC SCHOOLS		5151 MARSH ROAD
			OKEMOS, MI 48864

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$1,000	\$0	\$0	(\$1,000)

TAXABLE VALUE				
2019	\$1,000	\$0	\$0	(\$1,000)

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0726**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	041-925-053-00	Property Owner:	T-MOBILE CENTRAL LLC
Classification:	PERSONAL		12920 SE 38TH ST
County:	CHIPPEWA		BELLEVUE WA 98006-1350
Assessment Unit:	TWP of DETOUR	Assessing Officer / Equalization Director:	
Village:	Village of DE TOUR VILLAGE		SHERRY A. BURD
School District:	DETOUR AREA SCHOOLS		1570 S. LAKESIDE ROAD
			CEDARVILLE, MI 49719

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$54,600	\$54,600	\$54,600

TAXABLE VALUE				
2019	\$0	\$54,600	\$54,600	\$54,600

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0729**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	09-14-27-305-018	Property Owner:	GEIGER STEPHEN ESTATE VUKICH ASHLEY
Classification:	REAL		21704 STEPHENS ST
County:	MACOMB		ST CLAIR SHORES MI 48080-3962
Assessment Unit:	CITY of ST. CLAIR SHORES	Assessing Officer / Equalization Director:	TERI L. SOCIA
Village:	NONE		27600 JEFFERSON CIRCLE DRIVE
School District:	SOUTH LAKE SCHOOLS		ST. CLAIR SHORES,MI 48081

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$55,863	\$55,863	\$55,863
2018	\$0	\$58,740	\$58,740	\$58,740
2019	\$0	\$65,323	\$65,323	\$65,323
TAXABLE VALUE				
2017	\$0	\$43,926	\$43,926	\$43,926
2018	\$0	\$44,849	\$44,849	\$44,849
2019	\$0	\$45,925	\$45,925	\$45,925

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



Amended

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 06/01/2020

Docket Number: 154-19-0733

The State Tax Commission, at a meeting held on February 11, 2020, 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:	O-99-00-017-023	Property Owner:	PLATT MOUNTS - USA INC
Classification:	PERSONAL		100 ENGELWOOD DR STE D
County:	OAKLAND		LAKE ORION MI 48359-2411
Assessment Unit:	Township of Orion	Assessing Officer / Equalization Director:	
Village:	NONE		David M. Hieber
School District:	LAKE ORION COMMUNITY SCHOOLS		250 Elizabeth Lk Rd. Ste. 1000 W
			Pontiac, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$2,500	\$48,170	\$48,170	\$45,670
2018	\$2,550	\$43,500	\$43,500	\$40,950
2019	\$2,500	\$39,200	\$39,200	\$36,700
TAXABLE VALUE				
2017	\$2,500	\$48,170	\$48,170	\$45,670
2018	\$2,550	\$43,500	\$43,500	\$40,950
2019	\$2,500	\$39,200	\$39,200	\$36,700

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

Reason for Amendment:

To correct the original assessed and taxable values for 2018

Peggy L. Nolde
Chairperson



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0735**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	L-99-30-018-145	Property Owner:	LOCKHEED MARTIN
Classification:	PERSONAL		PO BOX 61511 BUILDING 100 RM U4632
County:	WASHTENAW		KING OF PRUSSIA PA 19406-0911
Assessment Unit:	TWP of PITTSFIELD	Assessing Officer / Equalization Director:	BARBARA L. MCDERMOTT
Village:	NONE		6201 W. MICHIGAN AVENUE
School District:	SALINE AREA SCHOOL DISTRICT		ANN ARBOR, MI 48108-9721

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$2,201,700	\$2,326,200	\$2,326,200	\$124,500

TAXABLE VALUE				
2019	\$2,201,700	\$2,326,200	\$2,326,200	\$124,500

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0740**

The State Tax Commission, at a meeting held on February 11, 2020, 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: 5812-190-029-00 Classification: REAL County: MONROE Assessment Unit: TWP of MONROE Village: NONE School District: MONROE PUBLIC SCHOOLS	Property Owner: JAMES N GLADIEUX 945 PATTERSON DR MONROE MI 48161-1825 Assessing Officer / Equalization Director: CATHERINE A. COUSINEAU 4925 E. DUNBAR ROAD MONROE, MI 48161
---	--

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$59,800	\$59,800	\$59,800
 TAXABLE VALUE				
2019	\$0	\$43,522	\$43,522	\$43,522

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0742**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	72-003-222-056-0000	Property Owner:	BRIANNA R MACDONALD
Classification:	REAL		105 SENECA TRL
County:	ROSCOMMON		PRUDENVILLE MI 48651-9736
Assessment Unit:	TWP of DENTON	Assessing Officer / Equalization Director:	SARAH M. STEVENS
Village:	NONE		P.O. BOX 289
School District:	HOUGHTON LAKE COMM SCHOO		PRUDENVILLE, MI 48651

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$68,800	\$68,800	\$68,800

TAXABLE VALUE				
2019	\$0	\$54,900	\$54,900	\$54,900

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0747**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	24-04-33-203-008	Property Owner:	KAWA WILLIAM M III ESTATE HAYEK HEATHER L
Classification:	REAL		1537 PRESERVATION LN
County:	MACOMB		SAINT CLAIR MI 48079-2903
Assessment Unit:	TWP of WASHINGTON	Assessing Officer / Equalization Director:	
Village:	NONE		PATRICIA C. RAPPUHN
School District:	ROMEO COMMUNITY SCHOOLS		57900 VAN DYKE
			WASHINGTON, MI 48094

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$0	\$108,400	\$108,400	\$108,400
2018	\$0	\$113,300	\$113,300	\$113,300
2019	\$0	\$117,000	\$117,000	\$117,000
TAXABLE VALUE				
2017	\$0	\$73,597	\$73,597	\$73,597
2018	\$0	\$75,143	\$75,143	\$75,143
2019	\$0	\$76,946	\$76,946	\$76,946

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0749**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	64-017-102-030-00	Property Owner:	ANDERSON LAURA RUSSELL RANDY
Classification:	REAL		8438 ROBINHOOD DR
County:	OCEANA		MONTAGUE MI 49437-8405
Assessment Unit:	TWP of GRANT	Assessing Officer / Equalization Director:	
			ROGER W. SCHMIDT
Village:	NONE		7140 S. OCEANA DRIVE
School District:	MONTAGUE AREA PUBLIC SCHO		ROTHBURY, MI 49452

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$26,900	\$26,900	\$26,900

TAXABLE VALUE				
2019	\$0	\$24,157	\$24,157	\$24,157

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0758**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-D-03-16-400-028	Property Owner:	TODD DOWEDITE
Classification:	REAL		825 CRABAPPLE CT
County:	OAKLAND		ORTONVILLE MI 48462-9265
Assessment Unit:	TWP of BRANDON	Assessing Officer / Equalization Director:	WILLIAM D. THOMPSON
Village:	NONE		395 MILL STREET, BOX 395
School District:	BRANDON SCHOOL DISTRICT		ORTONVILLE, MI 48462

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$33,350	\$178,830	\$178,830	\$145,480
2018	\$33,350	\$174,970	\$174,970	\$141,620
2019	\$35,560	\$200,960	\$200,960	\$165,400
TAXABLE VALUE				
2017	\$31,900	\$123,100	\$123,100	\$91,200
2018	\$32,560	\$125,680	\$125,680	\$93,120
2019	\$33,340	\$128,690	\$128,690	\$95,350

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0760**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	63-DO-03-07-455-010	Property Owner:	TIMOTHY SCHNEIDER
Classification:	REAL		576 MILL ST
County:	OAKLAND		ORTONVILLE MI 48462-9454
Assessment Unit:	TWP of BRANDON	Assessing Officer / Equalization Director:	WILLIAM D. THOMPSON
Village:	Village of ORTONVILLE		395 MILL STREET, BOX 395
School District:	BRANDON SCHOOL DISTRICT		ORTONVILLE, MI 48462

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$66,210	\$66,210	\$66,210
 TAXABLE VALUE				
2019	\$0	\$45,200	\$45,200	\$45,200

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0762**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-14-18-337-007	Property Owner:	JOSHUA HAMLET
Classification:	REAL		1420 LAFAYETTE AVE NE
County:	KENT		GRAND RAPIDS MI 49505-5013
Assessment Unit:	CITY of GRAND RAPIDS	Assessing Officer / Equalization Director:	PAULA A. GRIVINS-JASTIFER
Village:	NONE		300 MONROE AVENUE N.W.
School District:	GRAND RAPIDS CITY SCH DIST		GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$48,300	\$48,300	\$48,300
 TAXABLE VALUE				
2019	\$0	\$29,668	\$29,668	\$29,668

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0763**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	005-11-27-351-095-00	Property Owner:	RICHARD & TAMMY KOVACS
Classification:	REAL		220 HANOVER ST
County:	JACKSON		CONCORD MI 49237-9526
Assessment Unit:	TWP of CONCORD	Assessing Officer / Equalization Director:	
Village:	Village of CONCORD		SHERYLL A. DISHAW
School District:	CONCORD COMMUNITY SCHOO		P.O. BOX 236
			CONCORD, MI 49237

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$71,100	\$71,100	\$71,100
 TAXABLE VALUE				
2019	\$0	\$71,100	\$71,100	\$71,100

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0768**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	041-603-012-00	Property Owner:	EDDY W BISHOP
Classification:	REAL		9100 VASSAR RD
County:	CHIPPEWA		MILLINGTON MI 48746-9757
Assessment Unit:	TWP of DETOUR	Assessing Officer / Equalization Director:	SHERRY A. BURD
Village:	Village of DE TOUR VILLAGE		1570 S. LAKESIDE ROAD
School District:	DETOUR AREA SCHOOLS		CEDARVILLE, MI 49719

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$25,500	\$51,955	\$51,955	\$26,455
2018	\$26,800	\$58,544	\$58,544	\$31,744
2019	\$30,000	\$47,179	\$47,179	\$17,179
TAXABLE VALUE				
2017	\$7,570	\$35,186	\$35,186	\$27,616
2018	\$7,728	\$35,925	\$35,925	\$28,197
2019	\$7,913	\$36,788	\$36,788	\$28,875

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0769**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	041-647-023-20	Property Owner:	BROWN JAMES PHILLIPS LYNN M
Classification:	REAL		279 S HOSPITAL RD
County:	CHIPPEWA		WATERFORD MI 48327-3820
Assessment Unit:	TWP of DETOUR	Assessing Officer / Equalization Director:	SHERRY A. BURD
Village:	Village of DE TOUR VILLAGE		1570 S. LAKESIDE ROAD
School District:	DETOUR AREA SCHOOLS		CEDARVILLE, MI 49719

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$9,000	\$23,300	\$23,300	\$14,300
2018	\$9,500	\$26,700	\$26,700	\$17,200
2019	\$7,400	\$18,600	\$18,600	\$11,200
TAXABLE VALUE				
2017	\$7,014	\$22,664	\$22,664	\$15,650
2018	\$7,161	\$23,140	\$23,140	\$15,979
2019	\$7,332	\$18,600	\$18,600	\$11,268

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0771**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	041-527-180-25	Property Owner:	BRIAN & NICOLE MORRIS
Classification:	REAL		5297 BROOKSHIRE DR
County:	LAPEER		ALMONT MI 48003-8797
Assessment Unit:	TWP of ALMONT	Assessing Officer / Equalization Director:	THOMAS C. VALENTINE
Village:	Village of ALMONT		819 N. MAIN STREET
School District:	ALMONT COMMUNITY SCHOOLS		ALMONT, MI 48003

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$105,400	\$105,400	\$105,400

TAXABLE VALUE				
2019	\$0	\$94,720	\$94,720	\$94,720

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

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

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

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0774**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	60-001-305-000-002-00	Property Owner:	BAILEY ROSE AHMAD
Classification:	REAL		2875 MARION ST
County:	MONTMORENCY		LEWISTON MI 49756-8654
Assessment Unit:	TWP of ALBERT	Assessing Officer / Equalization Director:	
			AMBER A. WOHLERT
Village:	NONE		P.O. BOX 153
School District:	JOHANNESBURG-LEWISTON SC		LEWISTON, MI 49756

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$160,100	\$160,100	\$160,100
 TAXABLE VALUE				
2019	\$0	\$160,100	\$160,100	\$160,100

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0775**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	054-482-028-00	Property Owner:	ANTHONY & DONNA TROTTA
Classification:	REAL		2102 N RIVER AVE
County:	IRON		IRON RIVER MI 49935-9488
Assessment Unit:	CITY of IRON RIVER	Assessing Officer / Equalization Director:	THOMAS J. NOVASCONI
Village:	NONE		10329 SUNSET VIEW ROAD
School District:	WEST IRON COUNTY SCH DIST		BESSEMER, MI 49911

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$8,679	\$7,658	\$7,658	(\$1,021)
2018	\$8,490	\$7,469	\$7,469	(\$1,021)
TAXABLE VALUE				
2017	\$8,679	\$7,658	\$7,658	(\$1,021)
2018	\$8,490	\$7,469	\$7,469	(\$1,021)

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0783**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	11-07-0022-0008-07-0	Property Owner:	C/O MIKE SHIVELY LAUNCHPAD LLC
Classification:	REAL		1000 W WASHINGTON BLVD UNIT 242
County:	BERRIEN		CHICAGO IL 60677-2152
Assessment Unit:	TWP of CHIKAMING	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER
Village:	NONE		13535 RED ARROW HWY. BOX 40
School District:	RIVER VALLEY SCHOOL DISTRICT		HARBERT, MI 49115

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$7,300	\$86,800	\$86,800	\$79,500
2018	\$6,400	\$84,300	\$84,300	\$77,900
2019	\$27,200	\$112,100	\$112,100	\$84,900
TAXABLE VALUE				
2017	\$2,448	\$81,948	\$81,948	\$79,500
2018	\$2,499	\$83,669	\$83,669	\$81,170
2019	\$2,558	\$85,677	\$85,677	\$83,119

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0784**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	11-07-0820-0078-00-2	Property Owner:	KALLAL CATHERINE LEMON MAURICE
Classification:	REAL		807 DAVIS ST UNIT 705
County:	BERRIEN		EVANSTON IL 60201-4820
Assessment Unit:	TWP of CHIKAMING	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER
Village:	NONE		13535 RED ARROW HWY. BOX 40
School District:	RIVER VALLEY SCHOOL DISTRICT		HARBERT, MI 49115

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$225,500	\$232,800	\$232,800	\$7,300
2018	\$192,800	\$237,300	\$237,300	\$44,500
2019	\$201,300	\$365,200	\$365,200	\$163,900
TAXABLE VALUE				
2017	\$169,455	\$220,238	\$220,238	\$50,783
2018	\$173,013	\$224,863	\$224,863	\$51,850
2019	\$177,165	\$230,260	\$230,260	\$53,095

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0785**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	11-07-2290-0031-00-0	Property Owner:	BRIAN C & LISA KITZMAN
Classification:	REAL		314 S EAST AVE
County:	BERRIEN		OAK PARK IL 60302-3512
Assessment Unit:	TWP of CHIKAMING	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER
Village:	NONE		13535 RED ARROW HWY. BOX 40
School District:	RIVER VALLEY SCHOOL DISTRICT		HARBERT, MI 49115

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$90,400	\$184,900	\$184,900	\$94,500
2018	\$158,800	\$199,300	\$199,300	\$40,500
2019	\$326,100	\$365,200	\$365,200	\$39,100
TAXABLE VALUE				
2017	\$45,399	\$149,299	\$149,299	\$103,900
2018	\$115,252	\$153,934	\$153,934	\$38,682
2019	\$118,018	\$157,628	\$157,628	\$39,610

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0788**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-17-13-153-017	Property Owner:	THEBO CODY TEPPEL CHRISTINA
Classification:	REAL		3126 MCKEE AVE SW
County:	KENT		WYOMING MI 49509-2906
Assessment Unit:	CITY of WYOMING	Assessing Officer / Equalization Director:	SCOTT A. ENGERSON
Village:	NONE		1155 28TH STREET S.W.
School District:	WYOMING PUBLIC SCHOOLS		WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$65,900	\$65,900	\$65,900
TAXABLE VALUE				
2019	\$0	\$46,308	\$46,308	\$46,308

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0790**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	4709-29-400-032	Property Owner:	IAN & ALEXIS MCNETT
Classification:	REAL		4560 BRADLEY RD
County:	LIVINGSTON		GREGORY MI 48137-9778
Assessment Unit:	TWP of IOSCO	Assessing Officer / Equalization Director:	
			ANNE MARIE ALLEN
Village:	NONE		2050 BRADLEY ROAD
School District:	FOWLerville COMMUNITY SCH		WEBBERVILLE, MI 48892

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$114,800	\$114,800	\$114,800
 TAXABLE VALUE				
2019	\$0	\$114,800	\$114,800	\$114,800

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0793**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	11-07-0019-0021-03-0	Property Owner:	RICHARD W & SUSAN M PADULA
Classification:	REAL		180 SURREY LN
County:	BERRIEN		BARRINGTON IL 60010-3438
Assessment Unit:	TWP of CHIKAMING	Assessing Officer / Equalization Director:	ANTOINETTE J. SWISHER
Village:	NONE		13535 RED ARROW HWY. BOX 40
School District:	RIVER VALLEY SCHOOL DISTRICT		HARBERT, MI 49115

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$1,248,200	\$1,502,600	\$1,502,600	\$254,400
2018	\$1,152,600	\$1,405,100	\$1,405,100	\$252,500
2019	\$1,075,300	\$1,111,300	\$1,111,300	\$36,000
TAXABLE VALUE				
2017	\$1,248,200	\$1,465,068	\$1,465,068	\$216,868
2018	\$1,152,600	\$1,405,100	\$1,405,100	\$252,500
2019	\$1,075,300	\$1,111,300	\$1,111,300	\$36,000

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0796**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-22-11-401-008	Property Owner:	TIM & STEPHANIE SHARER
Classification:	REAL		7344 HAMMOND AVE SE
County:	KENT		CALEDONIA MI 49316-9116
Assessment Unit:	TWP of GAINES	Assessing Officer / Equalization Director:	MEGAN I. VANHOOSE
Village:	NONE		8555 KALAMAZOO AVENUE S.E.
School District:	CALEDONIA COMMUNITY SCHO		CALEDONIA, MI 49316

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$55,400	\$102,200	\$102,200	\$46,800
2018	\$55,400	\$103,100	\$103,100	\$47,700
2019	\$212,700	\$258,600	\$258,600	\$45,900
TAXABLE VALUE				
2017	\$55,357	\$99,788	\$99,788	\$44,431
2018	\$55,400	\$101,884	\$101,884	\$46,484
2019	\$212,700	\$258,600	\$258,600	\$45,900

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0797**

The State Tax Commission, at a meeting held on February 11, 2020, 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: 011-520-000-708-00	Property Owner: DAVID N BARRESI
Classification: REAL	5990 ALGONQUIN RD
County: OTSEGO	GAYLORD MI 49735-8783
Assessment Unit: TWP of BAGLEY	Assessing Officer / Equalization Director:
Village: NONE	JASON G. WOODCOX
School District: GAYLORD COMMUNITY SCHOOL	P.O. BOX 52
	GAYLORD, MI 49734

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$56,000	\$56,000	\$56,000

TAXABLE VALUE				
2019	\$0	\$51,779	\$51,779	\$51,779

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0799**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	3-072600000	Property Owner:	LYNARD & LUBERTHA OLIVER
Classification:	REAL		858 MEADOWS DR
County:	JACKSON		JACKSON MI 49203-6361
Assessment Unit:	CITY of JACKSON	Assessing Officer / Equalization Director:	JASON M. YOAKAM
Village:	NONE		161 W. MICHIGAN AVENUE
School District:	JACKSON PUBLIC SCHOOLS		JACKSON, MI 49201

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$66,000	\$66,000	\$66,000
TAXABLE VALUE				
2018	\$0	\$66,000	\$66,000	\$66,000

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0805**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	70-03-21-308-007	Property Owner:	DARYL JOHNSON
Classification:	REAL		528 ELLIOT AVE
County:	OTTAWA		GRAND HAVEN MI 49417-1039
Assessment Unit:	CITY of GRAND HAVEN	Assessing Officer / Equalization Director:	MICHAEL R. GALLIGAN
Village:	NONE		519 WASHINGTON AVENUE
School District:	GRAND HAVEN CITY SCHOOL DI		GRAND HAVEN, MI 49417

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$75,500	\$75,500	\$75,500
TAXABLE VALUE				
2019	\$0	\$66,100	\$66,100	\$66,100

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0809**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	23-12-4-07-2172-000	Property Owner:	CRANE-FRANEK MARY FRANEK EUGENE
Classification:	REAL		3807 WILD PINE DR
County:	SAGINAW		SAGINAW MI 48603-8660
Assessment Unit:	TWP of SAGINAW	Assessing Officer / Equalization Director:	
			DAVID J. KERN
Village:	NONE		P.O. BOX 6400
School District:	SAGINAW TWP COMMUNITY SC		SAGINAW, MI 48608

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$133,500	\$133,500	\$133,500

TAXABLE VALUE				
2019	\$0	\$133,500	\$133,500	\$133,500

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0810**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	50-99-00-015-003	Property Owner:	RAW ORGANIC JUICE BAR
Classification:	PERSONAL		43300 W 11 MILE RD
County:	OAKLAND		NOVI MI 48375-1718
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	
			MICHEAL R. LOHMEIER
Village:	NONE		45175 W. 10 MILE
School District:	NOVI COMMUNITY SCHOOLS		NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$0	\$20,000	\$20,000	\$20,000
2019	\$0	\$20,000	\$20,000	\$20,000
TAXABLE VALUE				
2018	\$0	\$20,000	\$20,000	\$20,000
2019	\$0	\$20,000	\$20,000	\$20,000

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0811**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	50-99-00-016-117	Property Owner:	CASH ADVANCE
Classification:	PERSONAL		45053 W PONTIAC TRL
County:	OAKLAND		NOVI MI 48377-1257
Assessment Unit:	CITY of NOVI	Assessing Officer / Equalization Director:	MICHEAL R. LOHMEIER
Village:	NONE		45175 W. 10 MILE
School District:	WALLED LAKE CONS SCH DIST		NOVI, MI 48375-3024

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$3,500	\$3,500	\$3,500
 TAXABLE VALUE				
2019	\$0	\$3,500	\$3,500	\$3,500

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0824**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	68-99-00-012-075	Property Owner:	DELL EQUIPMENT FUNDING LP
Classification:	PERSONAL		ONE DELL WAY RR1-35
County:	OAKLAND		ROUND ROCK TX 78682-7000
Assessment Unit:	CITY of ROCHESTER	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	ROCHESTER COMMUNITY SCH		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$79,720	\$95,390	\$95,390	\$15,670

TAXABLE VALUE				
2018	\$79,720	\$95,390	\$95,390	\$15,670

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0826**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-007-142	Property Owner:	WABASHA LEASING LLC
Classification:	PERSONAL		PO BOX 80615
County:	OAKLAND		INDIANAPOLIS IN 46280-0615
Assessment Unit:	CITY of WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONS SCH DIST		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$4,680	\$4,680	\$4,680
 TAXABLE VALUE				
2019	\$0	\$4,680	\$4,680	\$4,680

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0827**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-011-115	Property Owner:	DELL EQUIPMENT FUNDING LP
Classification:	PERSONAL		ONE DELL WAY RR1-35
County:	OAKLAND		ROUND ROCK TX 78682-7000
Assessment Unit:	CITY of WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONS SCH DIST		PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2018	\$43,030	\$45,420	\$45,420	\$2,390

TAXABLE VALUE				
2018	\$43,030	\$45,420	\$45,420	\$2,390

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0829**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	96-99-00-017-095	Property Owner:	SOMERSET CAPITAL GROUP LTD
Classification:	PERSONAL		612 WHEELERS FARM RD
County:	OAKLAND		MILFORD CT 06461-1673
Assessment Unit:	CITY of WIXOM	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONS SCH DIST		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$4,230	\$4,230	\$4,230
 TAXABLE VALUE				
2019	\$0	\$4,230	\$4,230	\$4,230

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

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

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

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0835**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	41-7-35-102-014	Property Owner:	HAMILTON ANITA BRADLEY RANDALL
Classification:	REAL		5360 MEADOW RUN DR SW
County:	KENT		WYOMING MI 49509-9401
Assessment Unit:	CITY of WYOMING	Assessing Officer / Equalization Director:	
Village:	NONE		SCOTT A. ENGERSON
School District:	WYOMING PUBLIC SCHOOLS		1155 28TH STREET S.W.
			WYOMING, MI 49509

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$150,400	\$150,400	\$150,400
 TAXABLE VALUE				
2019	\$0	\$143,872	\$143,872	\$143,872

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0840**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	017-007-000-4500-00	Property Owner:	GARRETT HOLZWARTH
Classification:	REAL		5706 W MILLINGTON RD
County:	TUSCOLA		MILLINGTON MI 48746-9538
Assessment Unit:	TWP of MILLINGTON	Assessing Officer / Equalization Director:	HEATHER J. MACDERMAID
Village:	NONE		8553 STATE STREET, BOX 247
School District:	MILLINGTON COMM SCHOOLS		MILLINGTON, MI 48746

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$86,700	\$86,700	\$86,700
 TAXABLE VALUE				
2019	\$0	\$66,872	\$66,872	\$66,872

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 limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0853**

The State Tax Commission, at a meeting held on February 11, 2020, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Parcel Code:	24-04-09-01-100-019	Property Owner:	THOMAS J KLONK
Classification:	REAL		822 STATE ROUTE 61
County:	EMMET		NORWALK OH 44857-9384
Assessment Unit:	TWP of CENTER	Assessing Officer / Equalization Director:	
Village:	NONE		CHARLES T. GRIMM
School District:	PELLSTON PUBLIC SCHOOL DIST		3686 RUGGED RD
			HARBOR SPRINGS, MI 49740

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2017	\$0	\$3,500	\$3,500	\$3,500
2018	\$0	\$3,500	\$3,500	\$3,500
2019	\$0	\$3,500	\$3,500	\$3,500
TAXABLE VALUE				
2017	\$0	\$3,500	\$3,500	\$3,500
2018	\$0	\$3,500	\$3,500	\$3,500
2019	\$0	\$3,500	\$3,500	\$3,500

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0855**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	09-09-16-200-037	Property Owner:	JEFFREY XINSHUO XIE
Classification:	REAL		2706 S KNIGHTSBRIDGE CIR
County:	WASHTENAW		ANN ARBOR MI 48105-9287
Assessment Unit:	CITY of ANN ARBOR	Assessing Officer / Equalization Director:	GERARD T. MARKEY
Village:	NONE		301 E. HURON STREET
School District:	ANN ARBOR PUBLIC SCHOOLS		ANN ARBOR, MI 48104

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$109,200	\$109,200	\$109,200

TAXABLE VALUE				
2019	\$0	\$97,472	\$97,472	\$97,472

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

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

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

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0861**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	E-99-00-013-062	Property Owner:	EAGLEASE INC
Classification:	PERSONAL		4455 TREELINE CT
County:	OAKLAND		COMMERCE TOWNSHIP MI 48382-1679
Assessment Unit:	TWP of COMMERCE	Assessing Officer / Equalization Director:	DAVID M. HIEBER
Village:	NONE		250 ELIZABETH LK RD. STE 1000 W
School District:	WALLED LAKE CONS SCH DIST		PONTIAC, MI 48341

YEAR	<i>ORIGINAL VALUATION</i>	<i>REQUESTED VALUATION</i>	<i>APPROVED VALUATION</i>	<i>NET INCREASE NET (DECREASE)</i>
ASSESSED VALUE				
2019	\$0	\$228,730	\$228,730	\$228,730
 TAXABLE VALUE				
2019	\$0	\$228,730	\$228,730	\$228,730

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0862**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	67-06-013-003-02	Property Owner:	JOEL HOLZHAUSEN
Classification:	REAL		6273 22 MILE RD
County:	OSCEOLA		MARION MI 49665-8189
Assessment Unit:	TWP of HIGHLAND	Assessing Officer / Equalization Director:	BRIAN L. HOEKEMA
Village:	NONE		16329 10TH AVENUE
School District:	MARION PUBLIC SCHOOLS		MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2017	\$11,600	\$28,200	\$28,200	\$16,600
2018	\$14,000	\$30,300	\$30,300	\$16,300
2019	\$15,100	\$25,200	\$25,200	\$10,100
TAXABLE VALUE				
2017	\$8,879	\$21,540	\$21,540	\$12,661
2018	\$9,065	\$21,992	\$21,992	\$12,927
2019	\$9,282	\$22,520	\$22,520	\$13,238

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.

W. Howard Morris

W. Howard Morris
Member



**STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER
Issued 02/12/2020**

Docket Number: **154-19-0866**

The State Tax Commission, at a meeting held on February 11, 2020, 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:	97-99-99-99-999-853	Property Owner:	COLOURED AGGREGATES INC
Classification:	PERSONAL		158 DON HILLOCK DR UNIT 12-13
County:	STATE ASSESSED		AURORA, ON CANADA L4G 0G9
Assessment Unit:	of STATE OF MICHIGAN	Assessing Officer / Equalization Director:	STATE OF STATE OF MICHIGAN
Village:	NONE		
School District:	STATE OF MICHIGAN		

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED VALUE				
2019	\$0	\$6,050	\$6,050	\$6,050
 TAXABLE VALUE				
2019	\$0	\$6,050	\$6,050	\$6,050

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).

A person to whom property is assessed may appeal the State Tax Commission's determination within 35 days of the date of issuance to the Michigan Tax Tribunal. More information on how to file an appeal with the Michigan Tax Tribunal can be found at www.michigan.gov/taxtrib or by calling the Michigan Tax Tribunal at (517) 335-9760.

Local taxing authorities may appeal the State Tax Commission's determination within 21 days of the date of issuance to the circuit court of the county where the local taxing authority is located, or to the Ingham County Circuit Court.



W. Howard Morris
Member

